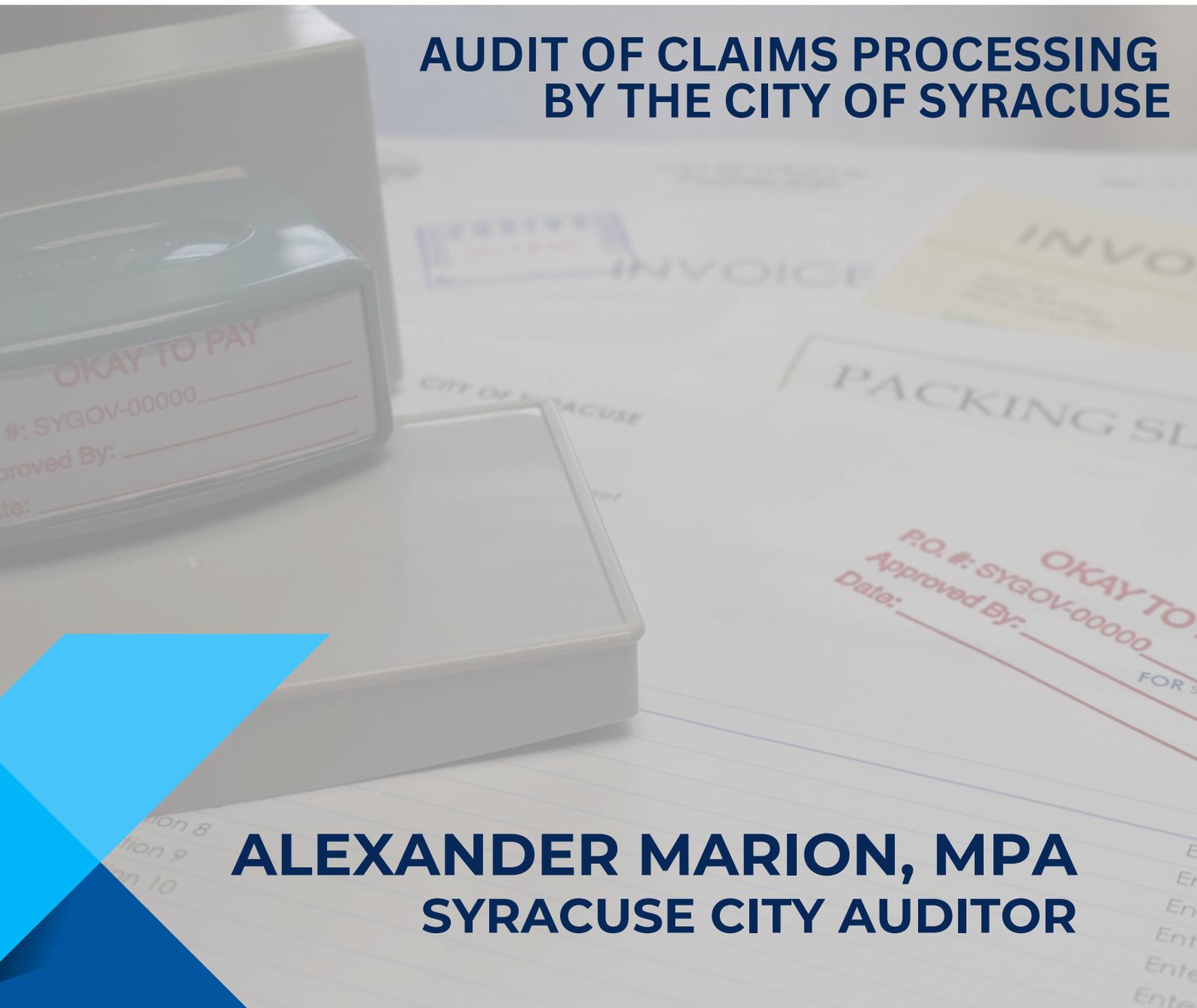




VERIFYING VOUCHERS

AUDIT OF CLAIMS PROCESSING
BY THE CITY OF SYRACUSE



ALEXANDER MARION, MPA
SYRACUSE CITY AUDITOR

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MESSAGE FROM THE CITY AUDITOR

December 19, 2025

Let's face it: claims processing does not stir passions for most people. When people think about key city services, their minds often go to public safety, snow plowing, or trash removal and not our back-office accounting practices.

Despite not being front of mind, this issue still matters because how the City pays its bills can cost or save Syracuse money. In a City that is facing tremendous financial headwinds every day and has no miracle solutions in sight, we need to fight for savings and efficiencies in every part of government.



In this audit, we found a system of complex rules, loosely enforced, laid on top of a patchwork of casual practices maintained by departments. This morass resulted in problems including late payments, employees taking unapproved travel without government rates, and failing to adequately document purchases as required by law. We even found bills paid continuously for landline phones that were disconnected and \$375,000 in utility charges that could not be traced to specific locations.

Each of these situations, while shocking, will not individually break a 9-figure City budget. It does, however, reflect on a municipal culture which has allowed carelessness to proliferate and creates policies from leadership that, while well-intentioned, are not actually implemented by rank-and-file employees. Over time, these small financial mistakes add up to real money – taxpayers' money – that if better managed could close our budget gap, fund essential services, and improve the quality of life for Syracusans.

The good news is that each of these shortcomings can be fixed, and this audit lays out a series of recommendations that, if correctly implemented, would save tax dollars, improve compliance, and hold employees accountable for spending. Importantly, by moving the claims examination process to the independent Department of Audit, we would add a critical check on the spending process to ensure payments are not made without the proper supporting documentation and approvals.

Ultimately, claims processing may not be what people first think about when they consider how City government works, but how we pay our bills is the backbone of ensuring public services are delivered in a smart, equitable, and efficient manner. Let's work together to get this right and deliver better quality services for a competitive cost to Syracuse residents.

A handwritten signature in blue ink that reads "Alexander Marion". The signature is fluid and cursive, written in a professional style.

Alexander Marion, MPA
Syracuse City Auditor

EXECUTIVE SUMMARY

BACKGROUND

The City of Syracuse will process thousands of payment claims this year. Processing these claims is a standard internal control activity for governments and involves reviewing an invoice along with its supporting documentation and then approving those invoices for payment.

As part of the Department of Audit's continued commitment to providing oversight of City operations, the City Auditor initiated this engagement to ensure City finances are protected, and appropriate internal controls exist to prevent waste, fraud, and abuse.

COMPLIANCE WITH GAGAS

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDIT OBJECTIVES

The Office of the City Auditor established four objectives for this audit. Objective #1 sought to determine if payments complied with laws and City procurement policies. Objective #2 sought to confirm that claims included adequate and appropriate supporting documentation. Objective #3 tested to see if claims followed a clearly-established approval process. Finally, Objective #4 determined if invoices were paid in a timely manner.

AUDIT PERIOD

The audit scope covered City Fiscal Year 25 (FY25) – the period from July 1, 2024 through June 30, 2025.

KEY FINDINGS

The audit identified 15 findings, chief among them that policy manuals and procedures are not uniformly used or enforced and payments are approved entirely within the same chain of command as the requester, creating concerns related to segregation of duties and conflicts of interest. The policy manuals were dismissed by rank-and-file staff as a document created by leadership but "...something I don't use." Despite the linear approval and payment process, forty percent (40%) of tested payment claims were still paid late, more than 30 days after the invoice date.

The audit also revealed violations of the City's travel policy and purchase card policy, including late submissions and approvals of travel requests, overpayments for conference registration and accommodation, and incorrect calculations of allowable per diem payments.

Multiple payments were also found to be approved without sufficient justification for the invoiced amount, not supported with backup documentation. Some claims included sensitive and confidential information which warranted redaction prior to submission.

Two claims were approved for purchases which were available for personal use, and multiple telephone line invoices were approved – and continue to be – despite the lines being disconnected. One of those invoices was still addressed to a former city police officer who retired in 2018.

Two invoices for gas and electricity charges, totaling more than \$375,000, were some of the largest expenses reviewed but audit staff could not prove amounts were accurate because the City was unable to provide a list of gas and electric meters and their locations.

The audit also revealed that the City maintains two different processes for submitting invoices, with most smaller departments using the Information Technology Help Desk; large departments enter requests directly into the City's financial software. Invoices submitted through the Help Desk took nearly 12 days to be entered into PeopleSoft, delaying the approval process and causing multiple invoices to be paid late.

KEY RECOMMENDATIONS

The audit makes a series of recommendations to tighten policies and safeguard finances, led by amending the City Charter to move claims examination functions to the Department of Audit, led by an independent and elected City Auditor who can provide objective oversight outside of the Mayor's chain of command.

Due to the issues identified, all receivers, payers, and approvers who process payments should be retrained and take part in professional development courses to improve skills, learn ways to mitigate risk and increase uniformity in the way the City processes payments. Additionally, the City should create more standardization for the payment process, including developing a standard cover sheet and required documentation. Approvers should scrutinize invoices more thoroughly and claims examiners should hold departmental approvers to higher standards.

Invoices involving phone bills should confirm the lines are active, and invoices for food and beverage purchases should clearly identify which event the purchase is needed for. Invoices which include sensitive or confidential information should be redacted prior to being uploaded into the City's financial system.

INTRODUCTION

WHAT IS CLAIMS PROCESSING?

The Office of the New York State Comptroller defines a claim as “a demand presented for the payment of money due for goods that have been delivered or services which have been provided.” (Exhibit 1) Many governments, including the City of Syracuse, use the term “voucher” interchangeably with “claim” to simply refer to the bills or invoices due to a vendor for something they provided.

The City of Syracuse will process thousands of payment claims this year. Processing these claims is a standard internal control activity for governments and involves reviewing an invoice along with its supporting documentation and then approving those invoices for payment. As the State Comptroller notes in their Local Government Management Guide about improving the effectiveness of the claims auditing process, “With constant pressure to do more with less, localities cannot afford to overpay vendors, lose discounts or pay for goods and services not received.” (Exhibit 2)

Thorough and proper vetting of invoices ensures purchases are legal, appropriate, and properly authorized before sending payment to the vendor.

CITY AUDITOR’S DUTIES

Section 5-501 of the Charter of the City of Syracuse provides that the City Auditor shall make recommendations for improved administration of affairs of the city government as it shall deem proper, in carrying out annual audits of City departments. (Exhibit 3)

As part of the Department of Audit’s continued commitment to providing oversight of City operations, the City Auditor initiated this engagement to ensure City finances are protected, and appropriate internal controls exist to prevent waste, fraud, and abuse.

AUDIT INFORMATION

OBJECTIVES

The Office of the City Auditor established four objectives to assess the handling of payment claims:

Objective #1: Determine if payment claims comply with all laws and City procurement policies.

Objective #2: Determine if payment claims include adequate and appropriate supporting documentation.

Objective #3: Determine if payment claims correctly follow a clearly-established approval process.

Objective #4: Determine if invoices are paid in a timely manner.

SCOPE

The audit scope covered payment claims (vouchers) made by City of Syracuse departments *at any point* during Fiscal Year 25 (FY25) – the one-year period between July 1, 2024 and June 30, 2025. The audit encompassed the General Fund, the Sewer Fund, the Sidewalk Fund, and the Water Fund and only reviewed expenses typically paid via voucher. Budget lines which include expenses which are not processed with a voucher, including personnel and labor expenses, were excluded, as were budget lines which may have specific rules covering their expenses – such as postage, payments to other governments, and reimbursements from other funds.

Several departments had no expenses other than personnel costs or such low expenses they were deemed immaterial and excluded. This included the Department of Administration, the Boards of Assessment Review and Zoning Appeals, and the Division of Minority Affairs (which did not have a budget line until after FY25). Following these removals, 50 departmental codes remained.

METHODOLOGY

This audit's objectives primarily impacted the City's Department of Finance, and to a lesser extent, the Office of Management and Budget (OMB) and the Bureau of Information Technology. In general, to assess objectives, audit staff conducted meetings and interviews with City staff, requested and reviewed various documents, and reviewed payment vouchers submitted during the period of scope.

Audit staff met with all relevant City employees, including staff from the Department of Finance, departmental-level budget clerks, and claims processors to watch processes in action.

A series of documents and information was requested from the administration to assist in assessing the objectives. To understand current practices and the software used in processing claims, the City Auditor requested all prior reports and audits impacting claims processing along with all written policies and procedures the City has in place related to the topic. Lists of PeopleSoft users, roles, and permissions were also requested, as were PeopleSoft training guides. Detailed diagrams, workflows, and narratives of the claim and approval processes were also requested.

Each City bureau and division has its own departmental code; to ensure a thorough and widespread review, the audit sought to capture all departmental codes which were not eliminated as part of the scope identified in the previous section. Audit staff endeavored to perform a review of 100 payment claims, including a minimum of one voucher test on each department.

Each department's Fiscal year 2025 (FY25) budget was reviewed, removing personnel and labor costs, and other excluded budget lines identified in the scope section. The remaining budget lines were totaled, providing a modified budget for each department. Each of the 50 department codes was assigned one test, with the remaining 50 tests proportionately distributed based on the modified budget for each department. The larger the budget, the more tests. This exercise assigned between one (1) and ten (10) tests per department.

After determining the number of tests per department, Audit staff used PeopleSoft queries to generate a comprehensive list of vouchers submitted during FY25 for each department code. Then, using a random number generator, audit staff generated a selection of vouchers to test for each department. (Exhibit 4) One department assigned a test had no qualifying expenses. Instead of redistributing this test, it was excluded, producing a final count of 99 vouchers to be tested.

Once the to-be-tested vouchers were identified, Audit staff searched for their records in PeopleSoft and reviewed all available information and documents attached to each payment request. To understand the full acquisition process, auditors traced each voucher backwards, reviewing the Purchase Orders and Requisitions for each of the purchases. Auditors also requested that City staff provide any additional documents or information related to those vouchers which were not housed in PeopleSoft.

In total, the audit tested 99 payment vouchers paid out to 63 vendors, totaling \$1,279,175.80. (Exhibit 4)

To test Objective #1, audit staff reviewed each voucher along with its supporting documentation against State law and applicable City procurement policies. Auditors used that available information to determine if purchases were valid and legal, had proper authorization, that budgeted funds were available, and that these claims were not double payments.

To test Objective #2, audit staff reviewed available information for each voucher against City policies and used best practices for payment processing, developed by the Office of the New York State Comptroller, as a further guide. (Exhibit 2)

To test Objective #3, audit staff requested documentation of all approval pathways in PeopleSoft along with the names and roles of all employees with access to the program. Each claim tested was reviewed against established approval processes and pathways. Instances of non-compliance or uncertainty were flagged for further review.

To test Objective #4, audit staff established a 30-day window from invoice date to payment to be considered being paid "within a timely manner." Staff identified several key dates to determine timelines within the approval process. Specifically, auditors reviewed invoice dates, dates vouchers were keyed into PeopleSoft, and payment dates. In addition, audit staff requested voucher submission dates to the IT Help Desk to determine the length of time between departmental approval and entry into PeopleSoft, seen as a possible area of delay. For a selection of payments made – in particular, payments made by check – evidence of those payments was requested to prove the payment date in the system was accurate. Auditors also requested details of the process to print and mail paper checks to understand any possible areas of delay which may prevent a vendor from receiving payment on time.

ENGAGEMENT PROCESS

On July 1, 2025, the Office of the City Auditor formally notified Mayor Ben Walsh and members of his administration of the Office's intention to begin Audit Number 2025-01: An Audit of Claims Processing. The notification included the objectives, scope, methods, and anticipated timeline for the audit. (Exhibit 5)

Staff from the Office of the City Auditor engaged with City officials and other employees from the Mayor's Office, Department of Finance, Office of Management and Budget, Department of Public Works, and the Bureau of Information Technology.

A draft audit report was delivered to Mayor Walsh for his administration's review and response on November 19, 2025. A copy of the administration's response to the final report is included, beginning on page 249.

FINDINGS

FINDING #1: Department of Finance Manuals and Procedures Are Not Uniformly Used or Enforced

Audit staff requested copies of any written policies, goals, and/or timelines the Office of Management and Budget and/or the Department of Finance have in place related to the processing of city payment claims. Leadership from the Department of Finance provided a document titled “City of Syracuse Accounts Payable Manual” dated July 2024. (Exhibit 6) Despite being the sole policy guide provided, after discussions with subordinates and other staff who process payments, it was uniformly dismissed by rank-and-file staff as a document created by leadership but “...something I don’t use.”

A review of its procedures measured against approved payment claims confirmed that many of its requirements are ignored, demonstrating serious internal control issues which can put city taxpayer funds at risk. The requirements which were not enforced included all the following, with multiple examples of each:

- Invoice details not highlighted as required (Exhibits 7a, 7b, 7c)
- Invoices not signed as required (Exhibits 8a, 8b, 8c)
- Invoices which are not itemized properly (Exhibits 9a, 9b, 9c)
- Claims which did not include proof of delivery or receipt (Exhibits 10a, 10b, 10c)
- Claims which did not provide evidence of pricing accuracy (Exhibits 11a, 11b, 11c)

FINDING #2: Payments Approved By Staff Within The Same Chain of Command As The Requester

The audit found that the entire payment approval process falls within the same line of command, creating a serious internal control issue.

Departmental staff who purchase goods and request payments report to Commissioners who answer to the Mayor; the budget and finance staff who create purchase orders and approve payment claims also have leadership who report to the Mayor. For all departments except the Department of Audit and the Common Council, approvers at all levels fall within a reporting structure which ultimately answers to the Mayor, creating concerns related to segregation of duties and conflicts of interest. (Exhibit 12)

FINDING #3: 40% of Tested Claims Were Paid Late; Average Payment Took 35 Days From Invoice

The audit plan established a “Net 30” payment expectation, meaning invoices should be paid within 30 days of the invoice date. During a July 2025 meeting, Commissioner of Finance Michael Cannizarro confirmed the City’s default payment terms are 30 days.

The audit tested 99 payment vouchers and found just 60% of them were paid on time but 40% of the tests had payments processed more than 30 days after the invoice date. (Exhibit 4) The average payment took 35 days and the latest payment took more than a year due to the purchase being made without funds available; Common Council action was required to approve the expense.

76% of payments were processed by 40 days, and by 60 days, 93% had been paid. Overall, most payments fall within a 20-40 day window, suggesting the city generally adheres to standard “Net 30” terms with occasional delays.

Many late payments involved traditional operating departments outside of the City Hall, with the Department of Public Works (DPW) payments the most regularly late. Both payment vouchers tested for Sewers and for Sidewalks were paid late, as were 75% of vouchers (6 out of 8) tested from the Bureau of Transportation. Staff for DPW told the audit team invoices are often held because they do not include proof of delivery.

Additional administrative oversight or procedures may be necessary for “blue-collar” departments where most staff are not assigned to desk work or may not be available to receive delivered items.

FINDING #4: Voucher for Travel Reimbursement Incorrectly Calculated Per Diems and Exposed Other Violations of Travel and Purchase Card Policies

Voucher 00233239 sought travel reimbursement for an employee who attended a conference in Chicago, Illinois in November 2024 with a colleague. The travel and its purchases, while justifiable, failed to follow key aspects of the City’s policies on Travel and Purchase Cards.

- **Per Diem Reimbursement Calculated Incorrectly By Employee and Further Reduced Incorrectly by City Budget Office**

Local Laws, Section 12-58, provides the allowable per diem for official travel, and states the City has adopted the United States General Services Administration (USGSA) per diem schedule for meals, noting a proportionate adjustment when travel does not encompass the entire day. (Exhibit 13) A written Travel Policy clarifies that adjustment, stating “if an employee leaves for travel after 7am and/or returns before 8pm they will only receive 75% of the per diem for those days. (Exhibit 14)

USGSA rate schedules vary based on location, and meal rates differ depending on the type of meal (i.e., breakfast versus dinner). (Exhibits 15, 16). USGSA schedules also provide a daily incidental expenses rate, and a reduced rate for the first and last days of travel, figured at 75% to account for travel not being a full day. US Code Part 301-11.18 notes that any reimbursements should be reduced for any meals which were “furnished by the government” to include meals included in the registration fee. (Exhibit 17)

The voucher for reimbursement correctly utilized the USGSA per diem rates for the trip location – Chicago, Illinois – and calculated total per diem expenses of \$247.00 (Exhibits 16, 18). The reimbursement request correctly reduced the per diem rates for November 18 and November 19, to adjust for various meals provided by the conference. (Exhibits 18, 19) On both travel days (the first and last day), the employee correctly used the USGSA 75% per diem rate but did not reduce the final day allowance by \$23.00 for breakfast, which was provided by the conference. (Exhibit 19) Based on these facts, the Office of the City Auditor determines the correct reimbursement should have been \$224.00. (Exhibit 20)

City reviewers did have issues with the per diem amount but made different changes. The request was reduced by \$82.50 to just \$164.50, with the note “not leaving until 4:34 first day of travel and coming home at dinner time last day of travel.” (Exhibit 21)

The audit finds the City’s reductions to be inappropriate due to the employee’s request already factoring in the USGSA 75% reduced rate for first and last day of travel – in this case \$69.00 a day (\$92.00 x .75). This figure already accounts for partial-day travel and should only be further reduced for meals which were provided. This “double reduction” was not warranted.

- **Request for Travel Was Submitted Late Without Justification; Final Approval To Travel Not Authorized Until After Employee Arrived at Conference**

The travel authorization request was submitted by staff in NBD on November 6, 2025 and recorded into the City’s system of record (PeopleSoft) that same day, just eleven (11) days before travel. (Exhibit 22) Local Laws, Section 12-55, requires requests for official travel to be entered at least two (2) weeks prior to travel. Requests submitted fewer than 2 weeks before travel must provide rationale for the timing of the request. (Exhibit 13) The City Travel Policy reiterates the two-week deadline and notes “clear justification must be provided for late submittal.” (Exhibit 14)

City records show there was no justification for the late request. Further, final approval of the travel request was given by the then-Director of Administration, but not until November 18 – the day after the employee had arrived in Chicago for the conference. (Exhibit 23)

- **Travel-Related Expenses Purchased Without Proper Prior Authorization**

Prior to receiving official authorization to travel – and before the Travel Authorization Form was submitted – purchases were made for the trip including the event registration fee, hotel accommodations, and airfare, totaling more than \$2,500. (Exhibit 24) Conference registration fees themselves exceeded \$1,000.

Local Laws, Section 12-54 provides rules for attendance at conferences and other official business travel. It states if estimated travel costs are over one thousand dollars (\$1,000.00), the travel must be approved by the Mayor or Budget Director. (Exhibit 13) While a representative from the Mayor’s Office signed off on the travel, that authorization did not come until after the trip had started. A request to increase the credit line to make travel-related purchases was made to the Director of Accounting, a subordinate of the Finance Commissioner, but was not specific to the expenses or needs for this particular trip. That request was made in July and purchases for the trip were not made until October. (Exhibit 25)

- **Purchase Card Limits Not Adequately Enforced**

The City of Syracuse Purchase Card Program clearly states that the transaction limits for purchase cards is \$1,000 unless exempted on an individual basis by the Commissioner of Finance (Exhibit 26, page) City officials indicated that all purchase cards have \$1,000 credit and transaction limits unless a specific request is made for an increase; those increases are temporary and revert to the \$1,000 limit the following month. (Exhibit 25)

Officials provided an emailed request from the departmental secretary to the Director of Accounting to increase the credit line to make travel-related purchases in July 2024. (Exhibit 25) Despite the early planning for this travel and the request for an increase, no purchases were made for this trip until October and no additional requests for an increase in credit line were provided to the Department of Audit. (Exhibit 24)

- **Attendees Overpaid Travel Costs; Missed Early Bird and Standard Rates, Paid Late Registration Rate, and Did Not Request Government Rates**

The attendees stayed at Arlo Chicago, at a rate of \$216.75 per night, plus taxes and fees, and paid \$1,095.00 each for conference registration fees. (Exhibit 24)

Staff at the Arlo Chicago confirmed a government rate would have been available for this stay but did not see evidence that it was applied to this booking. They also confirmed they would not remove taxes for this stay. (Exhibit 27)

Organizers for the conference confirmed the City of Syracuse, as a local government, should have taken advantage of non-profit rate instead of paying the full rate. The City also missed out on Early Bird and Standard rates, available to participants who registered at least one month in advance. Instead, City employees paid the highest possible rate. (Exhibit 28)

	Full Conference Pass	Non-Profit Full Conference Pass
Early Bird (by 8/30/24)	\$ 849.00	\$ 795.00
Standard (by 10/11/24)	\$ 949.00	\$ 895.00
Late (after 10/11/24)	\$ 1,095.00	\$ 995.00

Had employees registered earlier, and sought the non-profit rate, they could have saved City taxpayers \$600 on this trip (\$795 [non-profit early bird rate] x 2 = \$1,590 versus \$1,095 [full late rate] x 2 = \$2,190.)

- **City Could Not Provide Signed Cardholder Responsibility Form and Does Not Hold Required Purchase Card Training**

Section 2-75 of the Purchase Card Program ordinance states “...each new cardholder should undergo training from the department of finance and then sign a “Cardholder Responsibility Form” and submit it to the Commissioner of Finance. (Exhibit 26)

City officials could not provide a signed copy of this form for the employee, claiming it was misplaced or lost during a transition of Finance Commissioners, instead, providing an unsigned, undated PDF of the application. (Exhibits 29, 30)

Officials also indicated they do not conduct any formal training. (Exhibit 31)

FINDING #5: Payments Approved to Consultants and Contractors With Minimal or No Justification for Invoiced Amounts

The audit found multiple examples of approved payments despite not having a well-itemized invoice outlining the work performed.

A voucher paid to Sean Patrick Morrison, a fire department consultant who reviews building plans, in the amount of \$777.00 states the invoice is for “Plan Reviewing” with a quantity of “28” shown. The invoice is not detailed and includes no description of the work performed, or any other relevant information such as the types of plans reviewed, addresses or parcel numbers for plans reviewed, dates reviewed, time spent on reviews, or outcomes. (Exhibit 32)

A voucher paid to Kathleen Wilson, an information technology (IT) consultant and former city employee, in the amount of \$4,500.00 provides only a day-by-day schedule showing a total of 60.00 hours worked during the month of September 2024. The invoice is not detailed and includes no description of the work performed, or any other relevant information such as employees worked with, help desk tickets closed, or tasks completed. (Exhibit 33)

A voucher paid to Environmental Design & Research, an environmental engineering company, in the amount of \$3,179.30, provides only top-line “current fee billing” for work performed, under Billing Group categories including “Audit of Comp Plan 2040” and “Outreach and Engagement.” The invoice provides some, but limited, detail, with no descriptions of the work performed, names of staff used, total hours worked, or contract output delivered to the City. (Exhibit 34)

FINDING #6: Payment Claims for Some Services May Warrant Redaction of Privileged Information

While it is the general view of this Office “the more, the better” when submitting payment vouchers, the audit found two (2) examples of Law Department payments which included potentially personally-identifiable information or otherwise privileged information which may warrant redaction prior to being uploaded into shared systems with access available to multiple users.

A voucher for payment to Bousquet Holstein PLLC for an internal investigation matter includes a great example of a well-detailed and itemized invoice, explicitly stating the work performed with dates and hours. The narrative, however, while thorough, includes specific details of involved parties and other sensitive information about the investigation. (Exhibit 35)

A voucher for payment to Aaron Nuzzo for process serving includes the service attempt address. While it does not include the name of the individual being served, the invoice indicates the service is for the property occupant. (Exhibit 36)

FINDING #7: Mayor’s Office, Common Council Purchased Items Available for Personal Use

The audit found two payments for food and beverage items, which may violate policy related to city-purchased items being available for personal use.

The Office of the Mayor purchased a five-pound bag of coffee from local coffee roaster Café Kubal, along with coffee filters and disposable cups and lids. (Exhibit 37) The Common Council purchased a case of disposable coffee cups (1,000 cups) and two canisters of sugar from W.B. Mason. (Exhibit 38) According to the City’s Accounts Payable Manual, food is a restricted purchase, with the sole exception of food purchased for a city-sponsored event. All items for personal use are restricted. (Exhibit 6) While this policy exists in the Accounts Payable Manual, this policy is not codified in statute or ordinance, either locally, or at the state level.

While most City offices don’t hold events, the Mayor’s Office and the Common Council – offices of elected officials – may host city-sponsored events from time-to-time, and providing beverages to those guests would constitute a valid use of taxpayer dollars. However, large-volume, bulk purchases suggest these items are available for personal use by staff and officials.

FINDING #8: Invoices Approved and Paid Despite Showing Equipment at Shuttered City Offices

Two Toshiba invoices for printing equipment and use charges – one for the Syracuse Fire Department and one for the Citizen Review Board – were reviewed and approved despite invoices indicating equipment was located at City Hall Commons. (Exhibits 39, 40)

The City’s Toshiba representative confirmed their records show both printers at City Hall Commons and with recent use. The representative indicated Toshiba can be contacted to assist with moving equipment, or City staff may move equipment on their own, but if any damage results, the City is responsible. Toshiba also indicated they should be made aware of any moves of leased equipment so supply deliveries and service requests are timely. (Exhibit 41)

FINDING #9: City Was Unable to Provide A List of City Electric and Gas Meters And Their Locations

The audit reviewed two payments to Niagara Mohawk Power Corp (National Grid) for gas and electricity use, with combined charges totaling more than \$377,000. The only attachments for both vouchers were a single-page spreadsheet combining charges for more than 275 gas and electric accounts. No original invoices were included and many addresses listed did not exist, were incomplete, incorrect, or did not list a physical building. (Exhibits 42, 43)

When asked to provide a list of all City gas and electric meters with their locations, neither the Department of Public Works (which oversees Building Services), the Office of Management and Budget, or the Department of Finance was able to provide such a list, noting they rely on reviews from a third-party contractor, Energy Automation, to confirm accuracy. (Exhibit 44) Energy Automation holds a \$38,000 per year contract with the City for this consulting service. (Exhibit 45) A review of Energy Automation’s invoicing found similarly insufficient details to support their charges, suggesting the City needs tighter controls over this costly expense. (Exhibit 46)

FINDING #10: Invoices Being Paid For Phone Lines Which Are Disconnected, Included Late Fees, and Addressed to Individual Who Retired From City in 2018

Among the tested vouchers were two invoices for phone lines. Neither invoice included a service address, and neither claim included backup documentation which identified that service address, the line's use, or possible users.

One invoice, for the Syracuse Police Department, was missing multiple pages, included late fees, and was addressed to an employee who retired from the department in 2018. (Exhibits 47, 48)

The other invoice, for the Bureau of Information Technology, shows two lines of service but only provides the phone number for the primary line. (Exhibit 49) Audit staff contacted Verizon, the supplier, requesting the service address, type of lines, and phone numbers for the invoice. Verizon provided those details, noting the lines were for landline services. (Exhibit 50)

Audit staff then tested all the phone numbers attempting to confirm the use and location. Those tests found one number to be disconnected, another with a busy signal, and the last rang repeatedly without being answered or transferred to voicemail. Due to the age of the invoices, it was necessary to perform due diligence to determine if these disconnected lines were due to the City no longer using or paying for the services. The audit found both accounts are still active with invoices paid in September 2025. (Exhibits 51, 52)

FINDING #11: IT Help Desk Used By Some Departments to Submit Payments, But Not All

The audit found that the Information Technology Help Desk ("the Help Desk") is used by most small departments to begin the payment process.

Payment requests are submitted into the Help Desk by staff in these smaller departments which generates a service ticket. These tickets queue in the Help Desk and are self-assigned by centralized Finance staff who enter them into PeopleSoft, creating a payment voucher. (Exhibit 53) Invoices cannot begin the approval process until they have been entered into PeopleSoft.

This practice is not consistent; large operating departments (including DPW, Police, and Fire) have a Department of Finance staff member assigned directly to their office who enters payment requests directly into PeopleSoft, bypassing the Help Desk and beginning the approval process immediately. (Exhibit 12)

The Help Desk has been used by the City for more than a decade, originally used to track IT tickets, build a knowledge base, and access user machines. Following the transition to PeopleSoft several years ago, coupled with the centralization of Accounts Payable processes, the City determined it needed a tool other than email to help manage the large influx of payment requests; IT recommended the Help Desk because staff had experience, the workflow was simple, and tickets could be tracked. (Exhibit 53)

FINDING #12: Help Desk Turnaround Time a Factor in Late Payments; 63% of Invoices Submitted Through Help Desk Took 10+ Days Before Being Entered into PeopleSoft; One Invoice Took 23 Days

The audit found that the Help Desk was a factor in late payments. (Exhibit 4) 43 out of the 99 vouchers tested were submitted for payment using the Help Desk, with an average wait time of 11.9 days before the request was entered into PeopleSoft, which begins the approval process.

Of the 43 requests submitted through the Help Desk, 63% took 10 or more days to be entered into PeopleSoft. 30% of these submissions still had not been entered two weeks after submission. Seven (7) requests (representing 16.3% of invoices submitted through the Help Desk) were not entered into PeopleSoft for at least 20 days, with the longest turnaround taking 23 days.

The audit found that 10 out of the 43 invoices submitted through the Help Desk were paid late (31+ days after invoice date) and five (5) of those had delays which could be directly attributed to queuing in the Help Desk.

Test #	Voucher #	Days Invoice to Payment	Days Help Desk Submission to PeopleSoft Entry
6	00230570	35	12
16	00231836	33	16
18	00232929	32	20
21	00230009	46	22
50	00228591	41	20

FINDING #13: City Expressed Interest in Moving Accounts Payable Out of Help Desk with PeopleSoft Module

Two years ago, in October 2023, City officials began conversations with Onondaga County looking for ways to transition away from the Help Desk to reduce time and the administrative burden of transferring information from one system to another. (Exhibit 54) The County administers PeopleSoft on behalf of the City.

Under the concept discussed, instead of small departments submitting voucher requests into the Help Desk, those staff would complete a “quick invoicing” form in PeopleSoft which would collect invoice and payment information and allow the user to upload attachments. The form’s information would then be reviewed and amended as needed by centralized accounts payable staff. After adding any missing details or other necessary information, they would approve the request which would generate a voucher number and begin the approval process.

Despite initiating these conversations and requesting build out to begin, the City never tested the build out. No action has been taken on this matter for more than a year. (Exhibit 55)

FINDING #14: Once Invoices Entered into PeopleSoft, Approvals and Payments Occurred Quickly

The approval workflow for payment requests cannot begin until they are entered into PeopleSoft, creating a voucher number. (Exhibit 53) The audit found that once vouchers were created in PeopleSoft, approvals and payments took place quickly. The average payment request took just a week (7 days) after being entered into Peoplesoft to be paid. (Exhibit 4)

Out of 40 invoices paid late, the average time between final approval and payment was less than three (3) days and never more than eight (8) days. (Exhibit 4) The approval process was not identified as a delay in paying vendors.

FINDING #15: 41% of Tested Payment Claims Were Paid by Check

In reviewing 99 payment vouchers, the audit found that 59% of payments were made by Automated Clearing House (ACH) payment and 41% were made by check. (Exhibit 4) ACH payments are made digitally and are typically considered faster and more secure than payments made via paper check. They also reduce administrative costs and time.

RECOMMENDATIONS

RECOMMENDATION #1: Amend Charter and Make Other Legislative Changes to Tighten Policies and Safeguard Finances; Move Claims Examination to the Independent Office of the City Auditor

The City Council should amend City Code to address issues identified within this report. The following are a series of recommended legislative changes, including amendments to the City Charter, which would significantly strengthen city policies, improve internal controls, and reduce the opportunity for waste, fraud, and abuse.

- **City Charter Amendment to Functions of the Department of Audit**

Amend the City Charter, 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. (Exhibits 56, 57) The City Auditor could implement rules and regulations for the processing of payments which would address additional recommendations within this report. Sample text for this proposed legislative change is included as an exhibit in this report. (Exhibit 58)

- **City Charter Amendment to Prohibited Contracts and Expenditures**

Amend the City Charter, Article VI, Chapter 1, Section 6-105 – “Contracts and expenditures prohibited” of Budgetary Administration – to expressly ban the purchase of alcohol, tobacco, cannabis, and lottery games, and require tighter oversight of travel-related purchases as well as consumables, which may be available for personal use. Sample text for this proposed legislative change is included as an exhibit in this report. (Exhibit 59)

- **Local Law Change to Clarify Meal and Incidental Expenses Allowance**

Pass a Local Law Amendment to Article III, Section 12-58 – “Meal Allowance” of the Travel Policy – to rename the section “Meal Per Diem and Incidental Expenses,” clearly identify a 75% reimbursement rate for first and last day of travel, and establish a written rule on incidental expenses reimbursement. Sample text for this proposed legislative change is included as an exhibit in this report. (Exhibit 60)

- **Local Law Change to Require Pre-Authorization of Out-of-Pocket Expenses**

Pass a Local Law Amendment to Article III, Section 12-61 – “Reimbursement of eligible out of pocket expenses” of the Travel Policy – to require pre-authorization of all reimbursable expenses. Sample text for this proposed legislative change is included as an exhibit in this report. (Exhibit 61)

- **Revised General Ordinances Amendment to Purchase Card Restrictions and Limitations**

Amend the Revised General Ordinances, Article 16, Section 2-76 – “Program restrictions / limitations” of the City of Syracuse Purchase Card Program – to require any override of any exception receive written pre-approval from the Commissioner of Finance and be included as supporting documentation for statement reconciliation. Sample text for this proposed legislative change is included as an exhibit in this report. (Exhibit 62)

RECOMMENDATION #2: Retrain Staff, Provide Ongoing Professional Development, and Participate in State Comptroller Seminars

All receivers, payers, and approvers who process payments should take part in regular and ongoing training and professional development, including mandatory annual training, to improve their individual performance, learn new industry standards and ways to mitigate risk, and ensure uniformity in how city employees process claims.

One course in particular which should be included as part of this coaching is the Office of the State Comptroller’s webinar “*Improving the Effectiveness of Your Claims Auditing Process*,” designed to assist local officials establish an effective and efficient claims processing system. The webinar’s accompanying management guide is included as an exhibit to this report. (Exhibit 2)

Other training resources are available through the Office of the State Comptroller, including their “Academy for New York State Local Officials.” Staff and supervisors should also take part in training and professional development through other organizations in which the City maintains membership, including the Government Finance Officers Association (GFOA) and the New York Conference of Mayors (NYCOM).

RECOMMENDATION #3: Create More Standardization for Claims Payment Process

City payment processing should be an easy and predictable process with every payment voucher following a consistent process and presentation. That presentation should be a standard claims packet which includes a numbered list of reasonable and required documents behind a universal cover sheet. The process should be standard across departments, not different for various departments depending on their size, like those which are currently in place.

Using best practices from the New York States Office of the State Comptroller and other governments, Department of Finance leadership should work directly with their rank-and-file employees – and other payment processing staff in other operating and administrative departments – to develop a clear and consistent set of rules and procedures that are universally agreed to for handling payment claims. These policies should clearly identify the necessary and required information for each claim, including invoice highlighting or marking requirements, attachment and documentation requirements, itemization standards, pricing confirmations, etc. As part of this policy overhaul, the City should also develop and distribute a sample claim packet which can serve as a guide for properly submitting claims.

RECOMMENDATION #4: All Approvers Should Scrutinize Invoices More Thoroughly; Claims Examiners Should Hold Departmental Approvers to Higher Standards

Once submitted, approvers must take more steps to ensure all necessary information is provided to understand and substantiate the claim prior to approving. Departments need to take ownership of their purchases and demand that vendors provide clear, detailed invoices which meet city standards. Proof of delivery has become a basic form of evidence in the modern era; no payment should ever be approved which cannot the good or service was received, or for which no itemization is provided.

Claims examiners should be both more demanding and more exacting when it comes to standards. They should scrutinize payment requests and not hesitate to deny and return claims which don't meet the proper policy, procedure, or form, including any which are incomplete, fail to prove delivery, or don't include sufficient pricing confirmation.

Examiners must do more than verify authorization and appropriations; examiners should be able to understand the claim even if they are unfamiliar with the transaction and request more information, if needed. They should confirm all math and exemption from sales taxes, ensure itemization is reasonable and understandable, and confirm all policies have been followed.

Under no circumstances should a Claims Examiner make changes to a voucher approved at the departmental level without including a note identifying the issue and the change.

While denials may seem harsh, these become coaching opportunities for employees at the departmental level if they come with clear rationale of the issue or deficiency, excerpts from policy or procedure substantiating the denial, and details on how to take corrective action. Protection of City taxpayer dollars should be a priority for any staff who handle purchasing or payments.

RECOMMENDATION #5: Make Other Updates to Travel Policy to Address Issues Identified

In addition to making several specific legislative changes proposed in Recommendation #1, the City should make other changes to the City's Travel Policy to control costs, improve efficiency, and ensure official travel is not misused. While not specifically recommended as legislative items, the Common Council could choose to enshrine many of these items in code as well.

- **Travel Requests Should Include Evidence That Government Rates Were Requested**

The Travel Authorization Form should add a required field asking submitters to affirmatively confirm that government rates were requested and applied to the reservations and bookings. In the case of the finding in this audit, failing to request the government rate unnecessarily cost City taxpayers hundreds of dollars.

- **Travel Request Form Should Be a Docusign Document**

Official requests for travel should be completed using a Docusign document to ensure uniformity, track progress, and provide a clear trail of approvals.

- **Require Travelers to Include Signed Acceptance of Travel Policy With Each Travel Request**

With each Travel Authorization Request, each individual requesting permission to travel should be required to sign and attach a copy of the City’s Travel Policy, acknowledging they have read the policy and agree to abide by its rules.

- **Strengthen Travel Policy Exceptions; Only Permit Emergency Travel if Request is Not Timely**

The Travel Policy timelines should be enforced and state that only emergency travel is permitted if paperwork is not submitted more than two weeks prior to the trip, as required by law. A department’s failure to request travel to a planned conference in a timely manner is not an acceptable rationale for late application. In the case of the finding in this audit, such an incident resulted in late registration, unnecessarily costing City taxpayers hundreds of dollars.

- **All Travel Accommodations Should Be Made By a Single, Dedicated Employee in the Department of Finance**

The Commissioner of Finance should take more ownership of travel purchases and centralize the process by establishing a single employee to handle all travel . In addition to adhering to strict deadlines and rationale for travel, the Commissioner should handle all travel-related bookings, including making accommodations for hotels, airfare, and rental cars.

Individual departments should be required to register and pay for all conferences and events – through the normal purchase order process – prior to requesting travel accommodation be made by the Commissioner of Finance.

- **Create Business Accounts with Major Transportation and Hotel Brands**

The Commissioner of Finance should establish business accounts with major transportation carriers and national hotel brands to keep travel costs down.

RECOMMENDATION #6: Restart Work on Transitioning Accounts Payable out of the Help Desk and Directly Into PeopleSoft

As noted in Finding #13, the City started working with Onondaga County in 2023 to develop a PeopleSoft module to directly enter voucher requests into the system of record thereby bypassing the Help Desk. City staff should restart work on building out that module. This effort would standardize data entry, reduce administrative burden of transferring information from one system to another, and save the City money by eliminating multiple Help Desk user licenses currently assigned to staff who only use the Help Desk for accounts payable activities.

RECOMMENDATION #7: Process Voucher Requests Within Two Business Days

While efforts are undertaken to transition the accounts payable process out of the Help Desk, Department of Finance should ensure that adequate staffing is in place to improve turnaround time on payment requests submitted through the Help Desk. With an average turnaround time of 12 days, the current system leads to payment delays.

Payment requests should be considered a priority and moved from the Help Desk into PeopleSoft within two (2) business days of submission.

RECOMMENDATION #8: Review All Phone Bills to Ensure Lines are Active and In Use

Prior to approving or reviewing any future payment for phone bills, staff should test phone numbers and verify that phone lines are active, in use, and necessary to conduct city operations. Payment requests should clearly identify the phone location, use, and user(s). Any lines found to be out-of-service or disconnected should be immediately cancelled and any staff found approving payments for lines out of service should be retrained on policies and procedures.

RECOMMENDATION #9: Scrutinize Food and Beverage Purchases and Require Requisitions to Identify Which Events the Purchase Is For

In addition to clearly prohibiting certain purchases in Charter, the City should ensure that purchase blocks are set up in various online purchasing portals used by City employees to buy goods to reduce the likelihood of purchasing items which are prohibited.

Staff should also make thorough review any purchase requisition or invoice which seeks to purchase food or beverage items. All requests should be required to list the specific event and details to show the purchase is not for personal use.

Departments which wish to have coffee, water, or snacks available for staff should pool the necessary funds from interested employees and make purchases on their own. Under no circumstances should employees use taxpayer funds to purchase items which are available for personal use.

RECOMMENDATION #10: Require All Purchase Card Holders Attend Training; Re-sign Cardholder Responsibility Form Annually

The Department of Finance should create a purchase card training presentation, as required by law, and require all city staff who hold a purchase card to attend and complete a training on the City purchase card policy. Following training, as required, each employee should sign a Cardholder Responsibility Form agreeing to follow the rules. That form should be updated annually.

RECOMMENDATION #11: Redact Sensitive and Confidential Information from Invoices; Include Notes from Department Head Explaining Reason for Withholding

On a limited and case-by-case basis (and typically on matters related to the Department of Law), invoices should be scrubbed prior to submission to remove any information which may be sensitive, private, confidential, or which is potentially personally-identifiable.

In these limited situations, department heads should be required to include a note explaining why they needed to remove certain information.

SUMMARY OF EXHIBITS

Please note:

1. Many of these exhibits include various invoices and other documentation submitted with claims vouchers. In each case, except for Exhibits 42 and 43, all attached documents to support the claim (or lack of support) are included here as part of the Exhibit.
2. Various redactions to this document are from the Office of the City Auditor, concealing sensitive, private, confidential, or potentially personally-identifiable information. All files in City systems include no redacted information.

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STATE COMPTROLLER
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Improving the Effectiveness of Your Claims Auditing Process

Local Government Management Guide

What Is a Claim?

Basically, a claim is a demand presented for the payment of money due for goods that have been delivered or services that have been provided. A claim generally must be in writing and can be in any reasonable form prescribed by the local government or school district, so long as it is properly itemized and provides all the information, including supporting documentation, required for audit. Using a standard claim form as a cover sheet is desirable because required information is presented in a uniform and organized manner.

Vendors who frequently do business with a local government or school district can be given a supply of acceptable standard claim forms. Others should be given the forms when orders are placed.

Many businesses use standard invoices, bills, statements and other forms for billing customers. Your local government or school district generally may choose to accept a claim presented on a company form that sufficiently itemizes the items purchased or services provided and otherwise contains all the necessary information for audit and processing for payment. This may be accomplished by simply attaching the company billing documents to your claim form, numbering the form in consecutive order and completing other required information, such as the fund to be charged and appropriation codes. Such a process also provides consistency in processing and subsequent filing of claims as public records. The combination of original invoices, receiving slips, other relevant documentation and the standard claim form (as a cover sheet) is commonly referred to as the voucher or claim package.

Improving the Effectiveness of Your Claims Auditing Process



Office of the New York
STATE COMPTROLLER
Thomas P. DiNapoli

Local Government and
School Accountability

INTERNAL CONTROLS SERIES

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Improving the Effectiveness of Your Claims Auditing Process

The audit of claims or vouchers (the terms are used interchangeably in this publication) is a classic internal control activity. It is also a control activity that is not always conducted effectively. In order to ensure that tax dollars are spent efficiently, it is essential that a thorough, deliberate and independent audit of claims be conducted before payments are authorized.

With constant pressure to do more with less, localities cannot afford to overpay vendors, lose discounts or pay for goods and services not received. An effective audit of claims is often the last line of defense for preventing unauthorized, improper or fraudulent claims from being paid. In short, the audit of claims is a highly important internal control, but only if properly and effectively exercised. Some examples of our audit findings in this area include:¹

- Claims were paid prior to being audited and approved.
- Signed checks were printed before claims were audited and approved.
- Warrants were not signed indicating audit and approval of claims.
- Claims were approved for payment despite not being sufficiently supported.
- Not all individual claims were being reviewed deliberatively and thoroughly during audit.
- Inappropriate payments were made because claims were not reviewed or audited.

All references in this guide to “employees” should be interpreted to mean both officers (elected and appointed) and employees of local governments and school districts.

An effective audit of claims is often the last line of defense for preventing unauthorized, improper or fraudulent claims from being paid.

Overview

The Office of the New York State Comptroller (OSC) has written this guide as a resource for those governing bodies and officials who are responsible for the audit of claims. It also is our hope that the information contained in this guide will be valuable to new board members and inexperienced claims auditors. This guide provides a foundation of knowledge that users can build upon as they gain experience auditing claims.

The following is an overview of the information contained in this guide:

- What Is a Claim?
- Who Is Responsible?
- Appointment of Claims Auditor
- Claims Auditing
- Payments Not Requiring Pre-Audit
- Payments Allowed in Advance of Audit
- Problem Claims
- Red Flags
- Analytical Reviews

Appendix A provides additional information on the body or official responsible for auditing claims in school districts, counties, fire districts, libraries, towns and villages and pertinent legal references. Appendix B lists statutes that provide audit of claims requirements applicable to various types of local governments. In the case of cities, the city's own charter typically contains audit of claims provisions. These statutes and charters contain similar, but not identical, requirements in connection with the claims auditing process. Therefore, Appendix B is intended to provide only general information, and you should consult the applicable law pertaining to your type of local government for more specific details on audit of claims requirements.

What Is a Claim?

Basically, a claim is a demand presented for the payment of money due for goods that have been delivered or services that have been provided. A claim generally must be in writing and can be in any reasonable form prescribed by the local government or school district, so long as it is properly itemized and provides all the information, including supporting documentation, required for audit. Using a standard claim form as a cover sheet is desirable because required information is presented in a uniform and organized manner.

Vendors who frequently do business with a local government or school district can be given a supply of acceptable standard claim forms. Others should be given the forms when orders are placed.

Many businesses use standard invoices, bills, statements and other forms for billing customers. Your local government or school district generally may choose to accept a claim presented on a company form that sufficiently itemizes the items purchased or services provided and otherwise contains all the necessary information for audit and processing for payment. This may be accomplished by simply attaching the company billing documents to your claim form, numbering the form in consecutive order and completing other required information, such as the fund to be charged and appropriation codes. Such a process also provides consistency in processing and subsequent filing of claims as public records. The combination of original invoices, receiving slips, other relevant documentation and the standard claim form (as a cover sheet) is commonly referred to as the voucher or claim package.

Basically, a claim is a demand presented for the payment of money due for goods that have been delivered or services that have been provided.

Who Is Responsible?

Although there are exceptions, the governing board is generally responsible for the audit of claims. The audit of claims is one of the few control procedures that is often executed directly by the governing board.

Having the board audit claims is a potentially strong internal control because it segregates two key functions—management’s purchase of goods and services and the authorization of payments for those goods and services.

Even though this is a potentially strong control, the limited time that board members may have to devote to the audit of claims can render an otherwise strong control only modestly effective. Many governing boards have recognized the need to have a strong claims auditing function and, where allowable by law, have chosen to delegate their responsibility for auditing claims and have established the position of claims auditor or a position that includes the claims auditing function.² Establishing a claims auditor position can be an effective approach to fulfilling the need for a thorough and deliberate audit of claims.

Establishing a claims auditor position can be an effective approach to fulfilling the need for a thorough and deliberate audit of claims.

Appointment of Claims Auditor

Establishing a separate position with the responsibility for auditing claims may increase the effectiveness of this key control because a claims auditing official would be performing this function as one of their primary (or sole) responsibilities. Providing dedicated resources to perform this function will help ensure that this key control activity mitigates risks associated with the expenditure of public money. Although boards are not required to establish a position with claims auditing responsibilities, many have found it to be a successful approach to fulfilling this key responsibility. The size and complexity of local government or school district operations plays an important role in deciding whether or not the appointment of a claims auditing official would be beneficial for your locality. Several sections of law (see Appendix A) specifically authorize the governing board to establish a position with claims auditing responsibilities. When a claims auditing official is appointed, the governing board generally no longer performs the audit of claims function. When a governing board decides to establish a separate position with claims auditing powers, the following guidance should be considered:

When a claims auditing official is appointed, the governing board generally no longer performs the audit of claims function.

- As a best practice, the governing board may provide the claims auditor with a job description and other guidance to communicate the claims auditor's responsibilities, as long as such guidance is consistent with legal requirements.
- In order to keep the claims auditing function as independent as possible, discussions regarding the approval of specific claims should be directed to the governing board rather than to the department head that may have placed or approved the purchase in question.
- The claims auditor should attend training specific to responsibilities of the position.
- In the case of an appointed claims auditing official, to maintain the proper segregation of duties, the claims auditor should be someone who is independent of both the purchasing and treasury (check signing) functions.
- The claims auditing official should indicate his or her approval of claims by signing or initialing each individual voucher packet or an abstract of audited claims, which typically would then be forwarded to the officer responsible for preparing and signing checks.
- After the claims auditing official has audited claims, it is essential that the audited documentation be canceled (marked to prevent reuse) and be retained for a specified period of time, as enumerated in record retention schedules.³

Depending on the size and complexity of your local government or school district, either a part-time or a full-time claims auditor may be necessary. It may also be possible to share a claims auditor with one or more other localities.

Claims Auditing

Auditing claims demands more than a “rubber stamp” of the claim packages. Instead, it should entail a thorough and deliberate examination to determine that the claim is a legal obligation and a proper charge against the local government or school district. As a general rule, a claim package should contain enough detail and documentation so that the auditing body or official is supplied with sufficient information to make that determination.

Generally, no claim can be paid if sufficient budgetary appropriations are not available.

When auditing claims, the following questions should be asked:

- **Is the claim for a valid and legal purpose?**

First and foremost, each claim must be for a legitimate purpose of the local government or school district. Examples of claims that are not for a legitimate purpose include:

- Gifts and donations to private entities in violation of the New York State Constitution, Article VIII, Section 1⁴
- Travel expenses of spouses of officers and employees
- Personal entertainment expenses and
- Any claim for which services or goods were not received.

Expenses for alcoholic beverages generally are not proper local government or school district purposes.

- **Was the purchase authorized and approved?**

All required approvals and authorizations should be documented or attached to the claim form. The official who initiated the purchase should document their approval of the claim, even when not required by law. If vendor certification or verification of claims is required, the claim should be scrutinized to ensure proper certification or verification.

- **Are there sufficient appropriations to pay the claim?**

Generally, no claim can be paid if sufficient budgetary appropriations are not available. In many cases, the availability of appropriations is verified electronically, usually as part of the purchase order or the accounts payable software. In other units (especially small units), it may be necessary to check the availability of appropriations manually.

- **Is the claim mathematically correct?**

Claims paid should be mathematically correct. Attached receipts and invoices should total the sum of the claim packet. Calculations for discounts should be verified when necessary, and purchases are generally exempt from New York State sales.⁵

- **Is the claim sufficiently itemized?**

The claim should be understandable to someone unfamiliar with the transaction. Information such as weight, quantity, size, grade, unit price and totals should be provided. Part numbers or abbreviations should be supplemented by a full description of the goods or services provided. Claims for multiple deliveries of similar items, such as gas and fuel oil, should be supported by delivery tickets signed by the person accepting delivery.

- **Does the claim meet the legal and policy requirements in relation to competitive bidding or, when permitted, competitive offering, and the requirements of the locality's procurement policy?**

Competitive bidding is generally required for the purchase of goods exceeding \$20,000 and for public work contracts (e.g., construction) exceeding \$35,000. Local governments and school districts may elect to award purchase contracts in excess of the monetary threshold based on "best value" (competitive offering), instead of competitive bidding

If the claim is for an expenditure that required competitive bidding or competitive offering, documentation should be retained to support that the lowest responsible bidder was awarded the contract, after public advertisement for sealed bids, or that the contract was appropriately awarded on the basis of "best value."⁶ A locality's procurement policy generally should establish requirements for obtaining quotations or proposals for procurements of goods and services below the monetary thresholds and for other procurements that are exempt from bidding requirements, such as professional services.

If the claim is for an expenditure that required competitive bidding or competitive offering, documentation should be retained to support that the lowest responsible bidder was awarded the contract, after public advertisement for sealed bids, or that the contract was appropriately awarded on the basis of "best value."

- **Have other adopted policies been followed?**

In addition to each locality's procurement policy, there may be other adopted policies that cover specific types of expenses such as travel and conference expenses and reimbursement for meals or other food served at meetings.

- **Was the purchase made by using a State, county or other permissible government contract (as an exception to soliciting competition), and is this information included on the claim form?**

If the purchase was made from a State, county or other government contract that has been extended to local governments and school districts as an exception to the requirements for soliciting competition, the contract number should be referenced on the claim. The person who approved the purchase should be able to provide a copy of the contract that was used.

- **Are there any sales tax charges for exempt expenses?**

Your local government or school district is generally exempt from paying sales tax. Therefore, sales tax should not be included on the claim.

- **Does the claim include all discounts to which your local government or school district is entitled?**

Bulk purchases or early payments may entitle you to receive discounts on purchases.

- **Has this claim been paid before, in whole or in part?**

For vendors with frequent and similar claims, ensure that the current claim is not a duplicate of a previous claim and that the current billing does not include the same goods or services included in a prior claim. For installment purchases, it may be necessary to ensure that the payment is not for an expired contract and that the entire contract has not been paid previously.

For vendors with frequent and similar claims, ensure that the current claim is not a duplicate of a previous claim and that the current billing does not include the same goods or services included in a prior claim.

- **Does the attached documentation support the claim being audited?**

The approved purchase order, if applicable, should match the goods or services on the original invoice and/or the claim form. The original invoice should agree with the total being claimed for payment. We generally recommend that you do not pay aggregate "past due" amounts unless the original invoices are attached to support the amount claimed as past due.

- **Were the goods or services actually received?**

There should be documentation that confirms that the goods were received or services rendered, e.g., a receiving slip.⁷

If the auditing body or official is satisfied that the claim is a legal obligation and proper charge against the local government or school district, the body or official may initial or sign each claim to indicate their approval. However, signing each claim form is not required by statute. If the governing board is the auditing authority, the minutes of the board meetings should reflect what claims have been audited and whether they were allowed or disallowed, in whole or in part. If another body or official is the auditing authority, then suitable records should be maintained to identify what claims have been audited and whether they were allowed or disallowed, in whole or in part.⁸ Generally, claims are required to be numbered consecutively. Even when not required by law, this is a good business practice.

It is important that the auditing body's or official's authorization to pay claims is documented.

It is important that the auditing body's or official's authorization to pay claims is documented. This documentation is provided generally through preparation of an abstract of audited claims. An abstract is a listing of all claims audited and approved for payment. Minimum requirements for an abstract generally include the claim number, name of claimant, amount approved, fund and appropriation account chargeable. Abstracts can be prepared weekly, biweekly, semimonthly or monthly, depending on when claims are audited. Once prepared and executed, the abstract of audited claims should be forwarded to the disbursing officer. The exact procedures to be followed will vary depending on the specific applicable statute or charter provision.

When a locality utilizes an integrated software program for accounting purposes, a document that contains all the information required to be included in an abstract may be produced through the purchasing or accounts payable function. This document may be provided for use as an abstract. Such a process could be a convenient method of producing the abstracts if all required information is presented. In those instances, the official designated to prepare the abstract should verify that all claims listed have been audited and approved for the amounts listed.

Payments Not Requiring Pre-Audit

Certain payments generally may be made without going through the routine claims auditing process. Generally these payments are approved through some other authorization process or are the result of statutory requirements, existing contractual commitments or some other required obligation. They include:

- Fixed salaries of officers or employees regularly engaged at agreed-upon wages by the hour, day, week, month, year, or other authorized period, including any payroll withholdings
- Principal or interest payments on debt
- Payments made pursuant to a court order
- Amounts due upon lawful contracts for periods exceeding one year
- Retirement contributions by a participating employer in the New York State and Local Retirement System as billed by OSC.

These types of payments should not be included on the abstract of audited claims.

Payments Allowed in Advance of Audit

The governing board of a local government or school district generally may, by resolution, authorize payment in advance for public utility services, postage, freight and express charges.⁹ However, these claims should be audited as soon as possible after payment and included on the next abstract as prepaid amounts. Public utility services generally include electric, gas, water, sewer and telephone services.¹⁰

In addition, the governing board may generally establish petty cash funds and authorize petty cash payments in advance of audit. Most petty cash payments will involve small amounts required for infrequent purchases, such as office supplies. The amount of a petty cash fund may be limited by statute. The custodian of the petty cash fund should periodically request reimbursement for the fund by submitting all bills or receipts for purchases made from the petty cash fund. The person or body auditing claims should audit the reimbursement request in the same manner as other claims.

The governing board of a local government or school district generally may, by resolution, authorize payment in advance for public utility services, postage, freight and express charges.

Problem Claims

If the answer to any question posed in the earlier section (*Claims Auditing*) is no, then some type of action should be taken in most cases. Obviously, this will depend on the specific deficiency and the dollar amount involved. The following actions and remedies may be available to the body or official responsible for auditing claims:

- If original documentation (such as invoices, purchase orders or receiving slips) is missing, the claim should be held until the supporting documentation is submitted. When original documentation is not provided, there may be an increased risk that the claim is not legitimate.
- If the claim is mathematically incorrect, confirm the proper amount, correct any mistakes and only approve the claim for the corrected amount.
- If the original invoice does not sufficiently itemize the goods purchased or services rendered, contact the official who approved the claim. The official should contact the vendor to request a more detailed claim and to educate the vendor on itemization requirements.
- If the claim is for travel or conference expenses and the traveler cannot substantiate that charges are for actual and necessary expenses, or if charges are not properly authorized or are not in compliance with local policies, reduce the claim by the amount of ineligible expenses.
- If the claim is a duplicate or has been partially paid before, reject the entire claim or reduce it to the unpaid amount. Be aware that the submission of photocopies of original invoices may indicate the possibility of a duplicate claim.

Claims generally may be rejected or reduced if they do not meet legal requirements, exceed available appropriations or, in the case of reimbursement to officers and employees in travel status, are not actual or necessary expenses.

Claims generally may be rejected or reduced if they do not meet legal requirements, exceed available appropriations or, in the case of reimbursement to officers and employees in travel status, are not actual or necessary expenses. The course of action to be taken is sometimes a matter of judgment and will vary based on the situation. In some cases, consultation with the attorney for the local government or school district is advisable. When there is a claims auditing official, the official should periodically report to the governing board on the results of the claims auditing process so that if a problem arises that can be addressed within the powers and duties of the board, the problem and its eventual resolution can be discussed with the board.

Red Flags

Claims with certain characteristics may have a higher risk of error or fraud. Officials should use common sense and reasonable skepticism when any claim appears to be out of the ordinary. Even when all required documentation is submitted, remain skeptical, especially of claims that are not routine. In today's electronic environment, anyone with a computer and printer may be capable of replicating and manipulating information to produce false documentation. Particular attention should be paid to claims with the following characteristics:

- Missing documents
- Unavailability of original documents
- Recurring identical amounts from the same vendor
- Multiple remittance addresses for the same vendor
- Inconsistent, vague or implausible responses arising from inquiries or analytical procedures
- Excessive voids or credits
- New vendors, especially if payment goes to a post office (PO) box
- Items purchased that are not clearly identified
- Goods delivered outside of a central location or to an unusual delivery point
- Credit card charges with no original receipts attached
- All travel and conference claims, as they are inherently risky
- Alterations or questionable handwriting on documents
- Duplications
- Payments to a vendor that have increased dramatically for no apparent reason
- Payments to vendors for construction work not certified as completed by your architect or engineer
- Unusual delays in providing requested information
- Tips or complaints about possible fraud.

Understanding the symptoms of errors and fraud can help you identify claims that should be examined with greater scrutiny.

Understanding the symptoms of errors and fraud can help you identify claims that should be examined with greater scrutiny.

Analytical Reviews

It is important for the claims audit function to be viewed as more than just a claim-by-claim review and to consider the function in the broader scope of your operations. The body or official auditing claims should be aware of trends in expenditures that may provide opportunities for improvement in procuring goods and services. An analytical review may also indicate that certain types of expenditures may have been inappropriately incurred. Periodic reviews of vendor payment summary records or reports can alert you to changes in expenditure trends and areas for possible improvement and investigation. The following are examples of areas to consider:

- Increases in utility usage (consumption) and telephone and cell phone expenditures
- Increases in expenditures for consumable inventory items such as office and cafeteria supplies
- Increases in expenditures for moveable items such as technology equipment (i.e., computers and printers) and maintenance equipment (i.e., chainsaws and lawn mowers)
- Large repair costs for equipment, which may be an indication that it is more cost-effective to purchase new equipment instead of repairing aging equipment
- Items that, in the aggregate, have exceeded competitive bidding or competitive offering monetary thresholds and should be acquired through competitive bidding or competitive offering procedures.

Periodic reviews of vendor payment summary records or reports can alert you to changes in expenditure trends and areas for possible improvement and investigation.

Conclusion

The claims auditing process is known as a “super control” because, when conducted effectively, it can identify claims that have violated or bypassed purchasing and other important internal controls. When a thorough and deliberate audit of claims is conducted, a message is sent to all officers and employees that this oversight function is being exercised in a diligent and thorough manner. When a local government or school district has a strong claims auditing process, the control consciousness of its staff is enhanced, because officers and employees will be cognizant that a careful review of claims will occur before public funds are disbursed. As the old saying goes, “the buck stops here;” nothing could be more true when an improper or poorly documented claim is rejected, or even held temporarily, until it meets requirements. A thorough and deliberate claims auditing process also builds taxpayers’ confidence in the operations of their local government or school district. Allocating resources to improve the effectiveness of your claims auditing process or establishing a claims auditing position can enhance the control environment of your organization.

When a local government or school district has a strong claims auditing process, the control consciousness of its staff is enhanced, because officers and employees will be cognizant that a careful review of claims will occur before public funds are disbursed.

OSC will be pleased to assist you with any questions you have regarding the information contained in this guide or any special circumstances with which you may need assistance. The addresses and telephone numbers for each of our regional offices are located at the end of this publication. Please contact the regional office for your locality with any questions you may have. Legal questions can be directed to OSC’s Division of Legal Services at 518-474-5586.

Appendix A:

Auditing Authority – Legal References

The body or official responsible for auditing claims will vary depending on the type of locality. Generally, the governing board is responsible for auditing claims or creating a separate position having that responsibility. The following chart describes who is generally responsible for auditing claims in each type of locality and what options, if any, are available for establishing the claims auditing position.

Type of Locality	Designated Claims Auditing Body	Other Options
School District	Board of Education / Trustees. Education Law Sections 1604, 1724, 1804 (1), 1903(1), 2524, 2580	Board may, among other options, create the office of claims auditor. Education Law Sections 1604(35), 1709(20-a), 1804(1), 1903(1), 2526 and 2554(2-a); see also 8 NYCRR Section 170.12(c)
BOCES	Board of Cooperative Educational Services. Education Law Section 1950	Board may create the office of claims auditor. Education Law Section 1950(4)(k)
County	Board of Supervisors or Legislators. County Law Section 369	Office of county comptroller or county auditor. County Law Sections 575, 577 and 600
Town or Special District	Town Board, or for improvement districts with separately elected commissioners, the Board of Commissioners. Town Law Sections 118, 215(1-b)	Town Board may create the office of town comptroller. Town Law Sections 20(3) (b), 118, 119; Municipal Home Rule Law Sections 10, 23.
Village	Board of Trustees. Village Law Section 5-524	Board may create the office of village auditor or authorize a separate board of commissioners to audit claims incurred by that board and payable out of funds within the separate board's jurisdiction. Village Law Sections 3-301(2)(c), 5-524
Fire District	Board of Fire Commissioners. Town Law Section 176(4-a)	No authority to create a claims auditing position.
City	May be the governing board, if provided for in the city charter	City comptroller (for cities governed by the Second Class Cities Law, see Second Class Cities Law Section 64); otherwise, depends on city charter provisions
Library	<ul style="list-style-type: none"> For public libraries, the Library Board of Trustees, pursuant to Education Law Section 259(1) For special district public libraries, the Library Board of Trustees or such other entity as may be designated in the special act creating the special district public library 	<ul style="list-style-type: none"> For a public library Board of Trustees, the function of auditing and approving claims in libraries may not be delegated For the special district public library, refer to the enabling legislation

Appendix B:

Selected Legal References Pertaining to the Audit of Claims Function

- **School Districts** – Education Law Sections 1604(35), 1709(20-a), 1719(2), 1720(2), 1724, 1804(1), 1903(1), 2523(2), 2524-2526, 2554(2-a) and 2580
- **BOCES** – Education Law Section 1950(4-k)
- **Villages** – Village Law Sections 4-402(d), 4-408(d) and 5-524
- **Towns** – Town Law Sections 20(3)(b), 29(7), 34(1), 1 8, 1 9, 125 and 215(1-b); Highway Law Section 284
- **Fire Districts** – Town Law Sections 176(4-a) and 177
- **Counties** – County Law Sections 369, 575, 577 and 600; Highway Law Sections 127 and 133(5); and Social Services Law Section 83
- **Cities** – Second Class Cities Law Section 64 and individual city charters
- **Libraries** – For public libraries – Education Law Section 259(1);
For special district libraries refer to the enabling legislation

Notes

- ¹ Office of the New York State Comptroller audit reports are available at www.osc.ny.gov/local-government/audits.
- ² For example, Town Law Section 20 authorizes the establishment of the position of Town Comptroller in certain towns. When this position is established, the Town Comptroller assumes responsibility for all accounting duties and the audit and approval of all claims (see Town Law Sections 34, 119).
- ³ See Records Retention Schedules published by the New York State Department of Education at www.archives.nysed.gov/records/local-government-record-schedule/fiscal.
- ⁴ Article VIII, Section 1 of the New York State Constitution prohibits local governments and school districts from making gifts or loans of money or property to or in aid of any individual, or private corporation, association or undertaking.
- ⁵ Because it is not practical to present a sales tax exemption form for individual restaurant meals and it is not a common practice for restaurants to accept exemption forms, your local government or school district may consider sales tax as an actual and necessary expense incidental to the meal when incurred in connection with travel on official business.
- ⁶ For additional documentation requirements relating to the monetary thresholds and awards on the basis of “best value,” see our *Local Government Management Guide* entitled *Seeking Competition in Procurement* on our website at www.osc.ny.gov/files/local-government/publications/pdf/seeking-competition-in-procurement.pdf.
- ⁷ Town Law Section 118(1) requires that such claims be accompanied by a statement by the officer whose action gave rise or origin to the claim that he or she approves the claim and that the service was actually rendered or goods actually delivered.
- ⁸ The minutes should indicate the beginning and ending claims numbers approved for payment and the total amounts approved by fund.
- ⁹ County Law section 369(5), Education Law sections 1724(3) and 2524(2), Town Law section 118(2), Village Law section 5-524(6)
- ¹⁰ For towns, fuel oil is considered a public utility service.

Contacts



New York State Comptroller
THOMAS P. DiNAPOLI

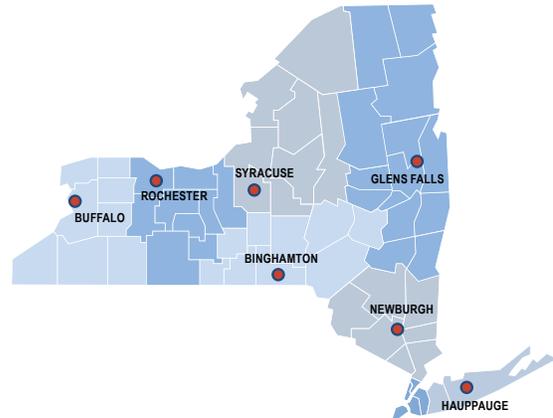
Division of Local Government and School Accountability

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Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and
Professional Standards** • 518.474.5404
(Audits, Technical Assistance, Accounting and Audit Standards)

**Local Government and School Accountability
Help Line** • 866.321.8503 or 518.408.4934
(Electronic Filing, Financial Reporting, Justice Courts, Training)

Division of Legal Services
Municipal Law Section • 518.474.5586

**New York State & Local Retirement System
Retirement Information Services**
Inquiries on Employee Benefits and Programs
518.474.7736

Technical Assistance is available at any of our Regional Offices

BINGHAMTON REGIONAL OFFICE
Tel 607.721.8306 • Fax 607.721.8313 • Email Muni-Binghamton@osc.ny.gov
Counties: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

BUFFALO REGIONAL OFFICE
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Counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester

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Counties: Cayuga, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates

SYRACUSE REGIONAL OFFICE
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Contact

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www.osc.ny.gov/local-government



Updated December 2020

The department of audit, headed by the city auditor, shall:

- (1) Conduct, at least annually, an audit (commonly known as a post-audit) of the affairs of every officer, department and board of the city, including the board of education and the Syracuse Housing Authority.
- (2) Conduct special audits whenever the mayor or council shall order them to be made.
- (3) Furnish copies of all audit reports to the official concerned, to the mayor and the council.
- (4) Make such recommendations for the improved administration of affairs of the city government as it shall deem proper.
- (5) Submit to examination of its accounts and audit procedures by accountants appointed by the council to make such examination.

(L.L. No. 1-1992, § 2)

Test #	Voucher #	Department	Bureau or Division	Goods or Services Purchased	Purchase Order #	Vendor	Amount	Invoice Date	Help Desk Ticket Date	PeopleSoft Entry Date	Final Approval Date	Payment Date	Payment Method
1	00243419	Common Council	Common Council	1000 Coffee Cups and 2 Canisters of Sugar	0000033748	WB Mason	\$77.37	5/5/25	5/6/25	5/14/25	5/14/25	5/14/25	ACH
2	00226519	Common Council	Citizen's Review Board	Monthly Billing Use for CRB Printer	0000033828	Toshiba	\$39.26	8/2/2024		9/10/24	9/11/24	9/16/24	Check
3	00244906	Executive	Office of the Mayor	5# Coffee, 6 Sleeves Cups with Lids, Coffee Filters	0000034344	Laroasteria Inc	\$128.89	5/16/25	5/28/25	6/4/25	6/4/25	6/5/25	Check
4	00239359	Executive	Office of Gun Violence Prevention	Post-It Notes, Scissors, Tape, Highlighters, and Lysol Wipes	0000034577	WB Mason	\$30.87	11/14/24	3/6/25	3/17/25	3/18/25	3/19/25	ACH
5	00239557	Executive	Office of Communications	Document Shredding	0000034732	ProShred Security	\$16.50	2/27/25		3/20/25	3/20/25	3/26/25	ACH
6	00230570	Executive	Office of Analytics, Performance, and Innovation	Product Support for Micro Strategies	0000032010	Insight Public Sector Inc	\$10,069.52	10/10/24	10/23/24	11/4/24	11/12/24	11/14/24	ACH
7	00227563	Executive	Office of Analytics, Performance, and Innovation	1 Seat Monthly Billing	0000034451	Interactive Data LLC	\$125.00	8/31/24	9/10/24	9/24/24	9/24/24	9/25/24	Check
8	00245838	Executive	Office of Analytics, Performance, and Innovation	Pens, Clipboards, Notebooks	0000034256	WB Mason	\$22.23	5/22/25	6/6/25	6/13/25	6/16/25	6/18/25	ACH
9	00238557	Executive	Office of Management and Budget	12 Weeks Delivery of Post Standard	0000033871	Herald Publishing Company LLC	\$143.88	2/11/25	2/25/25	3/6/25	3/7/25	3/12/25	Check
10	00238809	Executive	Divison of Purchase	4 pack of Batteries	0000034367	WB Mason	\$5.35	2/26/25	2/28/25	3/10/25	3/11/25	3/26/25	ACH
11	00236412	Executive	Division of Equity Compliance and Social Impact	Desktop Printer	0000035085	WB Mason	\$289.99	1/20/25	1/22/25	2/3/25	2/3/25	2/12/25	ACH
12	00244592	Executive	Office of Personnel and Labor Relations	Notebooks, Pads, Planners, Storage Trays, Sticky Notes, Flash Drive	0000033946	WB Mason	\$227.49	4/25/25		5/30/25	5/30/25	6/3/25	ACH
13	00244795	Executive	Bureau of Research	June 2025 Printer Maintenance and Use Charges	0000034602	Toshiba	\$146.93	5/16/25	5/29/25	6/3/25	6/3/25	6/5/25	Check
14	00226502	Executive	Syracuse Opportunity Works	Summer Youth Program Costs (Personnel, Facilitation, Direct Expenses)	0000034328	Onondaga Earth Corps	\$29,119.15	8/16/24	8/29/24	9/10/24	9/10/24	9/11/24	ACH
15	00228812	Executive	Bureau of Information Technology	60 hours AS/400 Consulting and programming services	0000034839	Kathleen M Wilson	\$4,500.00	10/1/24	10/3/24	10/11/24	10/17/24	10/22/24	ACH
16	00231836	Executive	Bureau of Information Technology	Monthly Phone Bill for 2 Lines	0000033845	Verizon New York Inc.	\$73.71	10/24/24	11/5/24	11/21/24	11/24/24	11/26/24	Check
17	00234112	Finance	Bureau of City Payment Center	Highlighters, Notepads, Correction Fluid, Adding Machine Tape	0000033735	WB Mason	\$61.52	12/6/24	12/16/24	12/23/24	12/24/24	12/31/24	ACH
18	00232929	Finance	Bureau of Accounts	Copier Equipment Lease Payment Bureau of Accounts	0000033806	Toshiba	\$205.00	11/15/24	11/19/24	12/9/24	12/11/24	12/17/24	Check
19	00242310	Finance	Parking Violations Bureau	Folders, Stapler, Notepads	0000033817	WB Mason	\$90.97	4/16/25	4/24/25	4/29/25	4/29/25	5/14/25	ACH
20	00233675	Finance	Bureau of Financial Operations	5 Pairs Headsets	0000033834	WB Mason	\$92.40	11/26/24	12/6/24	12/17/24	12/18/24	12/26/24	ACH
21	00230009	Audit	Office of the City Auditor	Printer Lease and Useage Payment	0000033510	Toshiba	\$259.25	9/16/24	10/7/24	10/29/24	10/29/24	11/1/24	Check
22	00244368	City Clerk	Office of the City Clerk	Binder Clips	0000033759	WB Mason	\$33.86	5/15/25	5/22/25	5/29/25	5/29/25	6/10/25	ACH
23	00240652	Assessment	Assessment	Monthly Printer Use Billing for March	0000034851	Toshiba	\$96.39	4/2/25		4/7/25	4/8/25	4/9/25	Check
24	00231660	Assessment	Assessment	Pens, Pads, Labels, Calculator, File Folders	0000034725	WB Mason	\$106.33	9/16/24	11/5/24	11/19/24	11/19/24	11/21/24	ACH
25	00230221	Law	Law	Process Serving	0000033993	Aaron T Nuzzo	\$85.00	10/9/24	10/17/24	10/30/24	10/31/24	11/1/24	Check
26	00228886	Law	Law	15 Hours Outside Counsel Legal Work	0000034269	Bousquet Holstein PLLC	\$6,000.00	9/23/24	9/30/24	10/11/24	10/15/24	10/18/24	Check
27	00223268	Law	Law	Monthly Maintenance and Use Charges for 3 Copiers	0000033829	Toshiba	\$1,107.80	6/14/24	7/16/24	7/24/24	7/24/24	7/24/24	Check
28	00236365	Laws	Bureau of Administrative Adjudication	Desk Calendars and Batteries	0000033818	WB Mason	\$78.79	1/14/25	1/17/25	1/31/25	2/3/25	2/12/25	ACH
29	00233239	Neighborhood and Business Development	Neighborhood and Business Development	Travel Reimbursement	Non-PO Voucher	Michael Collins	\$407.20	12/10/24	12/10/24	12/12/24	12/17/24	12/17/24	Check

Test #	Voucher #	Department	Bureau or Division	Goods or Services Purchased	Purchase Order #	Vendor	Amount	Invoice Date	Help Desk Ticket Date	PeopleSoft Entry Date	Final Approval Date	Payment Date	Payment Method
30	00225555	Neighborhood and Business Development	Division of Code Enforcement	Grass Cutting at Maria Regina 8/12/2024	0000033700	Robert Henty Landscaping Inc	\$2,300.00	8/13/24	8/13/24	8/23/24	8/26/24	9/5/24	ACH
31	00244582	Neighborhood and Business Development	Division of Planning & Sustainability	Comprehensive Plan Audit and Stakeholder Engagement Through April 2025	0000036497	Environmental Design and Research	\$3,179.30	5/14/25	5/23/25	5/30/25	6/2/25	6/3/25	ACH
32	00239447	Engineering	Technical Services	Battery Packs, Hammers, Shovels, and Garden Spades	0000036233	W W Grainger Inc.	\$379.32	3/3/25	3/13/25	3/18/25	3/19/25	3/26/25	Check
33	00244827	Public Works	Main Office	3 Wireless Desktop Printers	0000036876	WB Mason	\$509.97	5/5/25		6/3/25	6/4/25	6/10/25	ACH
34	00246301	Public Works	Environmental Services	550 Safety Vests	0000036971	McQuade & Bannigan Inc	\$4,559.50	5/21/25		6/23/25	6/24/25	6/25/25	ACH
35	00228319	Public Works	Building Services	Parts and Labor for Overhead Door Repair at DPW Garage	0000033698	Bonnet Sales & Service Inc	\$150.00	8/27/24		10/4/24	10/7/24	10/8/24	ACH
36	00230808	Public Works	Street Repair	Safety Shoes for 25 employees	0000033636	W W Grainger Inc.	\$2,262.47	9/30/24		11/7/24	11/13/24	12/5/31	Check
37	00244800	Public Works	Motor Equipment Maintenance	Air Filter for Truck	0000033471	United Auto Supply of Syr West-Inc	\$37.58	5/24/25	5/27/25	6/3/25	6/4/25	6/10/25	ACH
38	00237312	Public Works	Motor Equipment Maintenance	12 Oil Filters	0000033471	United Auto Supply of Syr West-Inc	\$116.52	1/31/25	2/1/25	2/13/25	2/14/25	2/26/25	ACH
39	00246261	Public Works	Motor Equipment Maintenance	Front Bumper	0000033453	Allegiance Trucks LLC	\$1,296.02	6/9/25	6/13/25	6/20/25	6/23/25	6/25/25	ACH
40	00227723	Public Works	Motor Equipment Maintenance	Miscellaneous Parts	0000033837	Omni Services Inc	\$81.00	9/5/24	9/6/24	9/25/24	9/25/24	10/2/24	ACH
41	00232372	Public Works	Motor Equipment Maintenance	Parts & Labor for Truck Repair	0000033465	Syracuse Auto Works Inc	\$2,039.92	11/13/24	11/14/24	12/2/24	12/3/24	12/10/24	ACH
42	00228034	Public Works	Motor Equipment Maintenance	Parts & Labor for Truck 277 Repairs	0000033525	PC Holdings 5	\$1,669.98	9/10/24	9/11/24	10/1/24	10/3/24	10/8/24	ACH
43	00243420	Public Works	Motor Equipment Maintenance	Screws, Brooms & Other Supplies	0000033461	Fastenal Company	\$594.55	4/23/25	5/3/25	5/14/25	5/16/25	5/21/25	ACH
44	00244792	Public Works	Motor Equipment Maintenance	Door and Mirrors	0000036866	MTE Turf Equipment Solutions Unc	\$2,329.64	5/12/25	5/24/25	6/3/25	6/6/25	6/10/25	ACH
45	00239825	Public Works	Snow and Ice Control	211.23 Tons Road Salt	0000035054	American Rock Salt Co	\$10,620.64	3/5/25		3/26/25	3/28/25	4/2/25	ACH
46	00239781	Public Works	Snow and Ice Control	265.24 Tons Road Salt	0000035054	American Rock Salt Co	\$13,336.27	2/21/25		3/25/25	3/27/25	4/2/25	ACH
47	00225111	Public Works	Waste Collection	Tipping Fees 3094.32 Tons Municipal Solid Waste July 2024	0000034496	OCRRA	\$326,170.28	8/6/24		8/20/24	8/20/24	8/21/24	ACH
48	00228937	Public Works	Waste Collection	Tipping Fees 2728.35 Tons Municipal Solid Waste September 2024	0000034496	OCRRA	\$289,506.23	10/2/24		10/15/24	10/15/24	10/16/24	ACH
49	00228572	Public Works	Waste Collection	645 Pairs of Gloves	0000033487	Fastenal Company	\$1,930.32	9/13/24	9/19/24	10/9/24	10/9/24	10/10/24	ACH
50	00228591	Public Works	Waste Collection	542 Pairs of Gloves	0000033487	Fastenal Company	\$1,622.90	8/30/24	9/19/24	10/9/24	10/9/24	10/10/24	ACH
51	00228939	Public Works	Waste Collection	Disposal of Construction Debris, Municipal Solid Waste, and Mattresses	0000034496	OCRRA	\$932.40	10/2/24		10/15/24	10/15/24	10/16/24	ACH
52	00240711	Public Works	Street Cleaning	Disposal of Construction Debris	0000034420	Town of Camillus	\$196.24	2/28/25		4/8/25	4/10/25	4/17/25	Check
53	00243310	Public Works	Transportation	Consulting Services for Tyson Place Greenway Project	0000034656	JMT of New York Inc	\$9,595.92	4/11/25		5/13/25	5/14/25	5/14/25	ACH
54	00231736	Public Works	Transportation	Gas & Electric Bills for Various City Buildings	0000034153	Niagara Mohawk Power Corp	\$194,540.51	11/20/24		11/20/24	11/20/24	11/20/24	Check
55	00232689	Public Works	Transportation	Operation, Maintenance, and Security at City Parking Garages Sept 2024	0000034772	LAZ Karp Associates LLC	\$61,679.56	10/15/24		12/5/24	12/5/24	12/10/24	ACH
56	00225141	Public Works	Transportation	Cargo Bag, Heavy Duty Gloves, Keyed Padlock Locksets	0000033885	Lowe's Companies Inc	\$137.84	7/19/24		8/20/24	8/21/24	8/21/24	Check

Test #	Voucher #	Department	Bureau or Division	Goods or Services Purchased	Purchase Order #	Vendor	Amount	Invoice Date	Help Desk Ticket Date	PeopleSoft Entry Date	Final Approval Date	Payment Date	Payment Method
57	00230713	Public Works	Transportation	30 Concrete Mounted Sign Posts	0000034858	Eberl Iron Works Inc	\$2,372.70	9/18/24		11/6/24	11/6/24	11/14/24	ACH
58	00230624	Public Works	Transportation	Meter Collection Fee October 2024	0000034143	LAZ Karp Associates LLC	\$9,151.00	10/2/24		11/5/24	11/6/24	11/6/24	Check
59	00244897	Public Works	Transportation	6 Padlock Key Blanks	0000033885	Lowe's Companies Inc	\$28.38	5/20/25		6/4/25	6/4/25	6/5/25	Check
60	00228260	Public Works	Transportation	Traffic Loop Wire and Installation at University & Waverly	0000033838	Syracuse Signal Systems Inc	\$2,052.30	7/23/24		10/4/24	10/7/24	10/8/24	ACH
61	00238940	Police	Sworn	Gun Sights & Sling Attachments	0000036260	Brownells Inc	\$4,022.55	3/6/25		3/11/25	4/8/25	4/9/25	Check
62	00229184	Police	Sworn	Portable Hard Drives and Expansion Hard Drives	0000034990	SHI International Corp	\$3,127.82	10/1/24		10/18/24	10/18/24	10/22/24	ACH
63	00239149	Police	Sworn	Monthly Charge Internet and Static IP	0000034035	Charter Communications Holdings LLC	\$112.95	3/1/25		3/13/25	3/13/25	3/17/25	Check
64	00246012	Police	Sworn	Modem, Computer, and GPS Equipment on Dog Catcher Truck	0000033587	United Radio Inc	\$822.48	6/13/25		6/17/25	6/18/25	7/9/25	ACH
65	00230095	Police	Sworn	Landline Monthly Service	0000034307	Windstream Corporation	\$76.63	10/28/24		10/30/24	10/30/24	11/1/24	Check
66	00245379	Police	Sworn	Windshield Wiper Blade	0000033581	Genuine Parts Company	\$31.67	5/8/25		6/9/25	6/10/25	6/10/25	ACH
67	00230954	Police	Sworn	Monitoring Services	0000034845	Monitronics International Inc	\$58.64	10/6/24		11/8/24	11/12/24	11/13/24	Check
68	00227542	Police	Sworn	Electricity & Gas Service	0000033799	2468 Group Inc	\$190.48	9/20/24		9/24/24	9/24/24	9/24/24	ACH
69	00231755	Police	Sworn	Tire Pressure Monitoring Systsem Sensor	0000033581	Genuine Parts Company	\$190.12	10/21/24		11/20/24	11/20/24	11/21/24	ACH
70	00228956	Police	Sworn	Postage Meter Charges 8/28/24 to 11/27/24	0000034315	Pitney Bowes Global Financial Svcs LLC	\$805.44	10/9/24		10/15/24	10/15/24	10/18/24	Check
71	00240166	Police	Civilian	March 2025 Animal Sheltering Charges	0000033887	Humane CNY	\$1,010.00	3/31/25		4/1/25	4/2/25	4/3/25	Check
72	00223951	Fire	Sworn	2 Eyelet Spring Snap Hooks	0000033439	W W Grainger Inc.	\$9.02	7/29/24		8/1/24	8/6/24	8/28/24	Check
73	00227807	Fire	Sworn	Miscellaneous Office Supplies	0000033660	Staples	\$626.33	8/21/24		9/26/24	9/30/24	10/3/24	Check
74	00236493	Fire	Sworn	Building Materials for Station 12 Lockerroom	0000035856	Kamco Supply Corp of New England	\$545.55	1/22/25		2/3/25	2/4/25	2/19/25	ACH
75	00242206	Fire	Sworn	Oxygen USP Size D, 15 CF	0000033608	Haun Welding Supply Inc.	\$42.88	4/15/25		4/28/25	4/29/25	5/8/25	ACH
76	00225233	Fire	Sworn	Printer Lease and Monthly Usage Payment	0000033924	Toshiba	\$1,524.00	8/17/24		8/21/24	8/21/24	8/21/24	Check
77	00225582	Fire	Sworn	680 Gallons Ultra-Low Sulfur Diesel Fuel	0000033616	Buell Fuel LLC	\$1,739.30	8/21/24		8/23/24	8/26/24	9/16/24	Check
78	00240066	Fire	Civilian	Plan Reviewing Quantity: 28	0000033551	Sean Patrick Morrison	\$777.00	3/21/25		3/31/25	4/1/25	4/17/25	Check
79	00224950	Parks, Recreation and Youth Programs	Administration	200 Pounds of Shredding	0000034419	Redishred Acquisitions Inc	\$10.40	7/8/24		8/16/24	8/19/24	8/21/24	ACH
80	00232765	Parks, Recreation and Youth Programs	Grounds Maintenance	Various Cleaning/ Maintenance Supplies	0000035337	W W Grainger Inc.	\$5,148.27	11/4/24		12/6/24	12/6/24	12/10/24	Check
81	00242340	Parks, Recreation and Youth Programs	Grounds Maintenance	Planting Supplies	0000035908	Griffin Greenhouse Supplies Inc	\$1,003.32	2/4/25		4/29/25	4/30/25	4/30/25	ACH
82	00246050	Parks, Recreation and Youth Programs	Grounds Maintenance	Propane Gas for Meachem Ice Rink	0000033897	Haun Welding Supply Inc.	\$95.09	5/19/25		6/17/25	6/18/25	6/18/25	ACH
83	00239419	Parks, Recreation and Youth Programs	Grounds Maintenance	24" Pry Bar	0000036238	W W Grainger Inc.	\$57.33	3/5/25		3/18/25	3/19/25	4/3/25	Check
84	00224439	Parks, Recreation and Youth Programs	Recreation	2 AED machines and 2 Rescue Ready Kits for McKinley and Wilson Pools	0000033836	Cardiac Life Products Inc	\$3,529.98	7/10/24		8/8/24	8/9/24	8/14/24	ACH

Test #	Voucher #	Department	Bureau or Division	Goods or Services Purchased	Purchase Order #	Vendor	Amount	Invoice Date	Help Desk Ticket Date	PeopleSoft Entry Date	Final Approval Date	Payment Date	Payment Method
85	00244463	Parks, Recreation and Youth Programs	Dog Control Division	Exam and testing for Dog	Non-PO Voucher	Veterinary Specialty Center of CNY	\$230.00	5/22/24		5/30/25	6/6/25	6/11/25	Check
86	00236313	Sewers	Sewers	84.79 tons Crusher Run	0000034004	T H Kinsella Inc	\$1,545.72	12/15/24		1/31/25	1/31/25	2/5/25	ACH
87	00228943	Sewers	Sewers	Type 7 Top Course Asphalt Concrete	0000034003	Barrett Paving Materials Inc	\$125.17	9/14/24		10/15/24	10/15/24	10/16/24	ACH
88	00242082	Sidewalk	Sidewalk	Pipe Plug Hex Bolt 2.45"x3"	0000036332	W W Grainger Inc.	\$70.00	3/14/25		4/25/25	4/25/25	4/30/25	Check
89	00239076	Sidewalk	Sidewalk	Pipe Plug Hex Bolt 2.05"x3.5"	0000035950	W W Grainger Inc.	\$167.70	1/28/25		3/12/25	3/13/25	3/17/25	Check
90	No Qualifying Vou	Water	Finance										
91	00229651	Water	Engineering	Professional Engineering Services for Lincoln Park PRV	0000034637	Environmental Design and Research	\$2,922.00	8/31/24	10/1/24	10/24/24	10/24/24	10/30/24	ACH
92	00246360	Water	Water Quality Management	May 2025 Gas and Electric Bills	0000034153	Niagara Mohawk Power Corp	\$183,284.43	6/23/25		6/23/25	6/24/25	6/25/25	Check
93	00226167	Water	Water Quality Management	Skaneateles Pump House Electric Meter Fee	0000034286	Village of Skaneateles	\$80.00	8/31/24		9/4/24	9/4/24	9/9/24	Check
94	00237648	Water	Water Quality Management	Various Stainless Steel Items	0000035641	Central City Supply Inc	\$6,208.52	1/30/25	2/10/25	2/19/25	2/20/25	2/27/25	Check
95	00228191	Water	Skaneateles Watershed	Skaneateles Lake Watershed Education Program Expenses	0000034606	Cornell University Cooperative	\$20,434.65	7/25/24	9/12/24	10/3/24	10/15/24	10/18/24	Check
96	00235386	Water	Plant	8500 gallons #2 Diesel Fuel	0000034868	Mirabito Holdings Inc	\$21,293.76	1/6/25		1/13/25	1/13/25	1/29/25	ACH
97	00224244	Water	Plant	Tee Fixtures	0000033928	Ferguson US Holdings Inc	\$1,590.75	7/16/24		8/7/24	8/8/24	8/8/24	ACH
98	00229421	Water	Plant	Bolts	0000035001	F W Webb Company	\$5,773.50	8/30/24	10/2/24	10/21/24	10/22/24	10/22/24	ACH
99	00224553	Water	Plant	Various Operating Supplies	0000033720	Neptune Technology Group Inc	\$10,400.00	7/22/24	7/30/24	8/9/24	8/12/2024	8/14/2024	ACH
100	00235175	Water	Plant	Safety Supplies	0000035410	W W Grainger Inc.	\$472.44	11/14/24		1/8/25	1/10/25	1/15/25	Check



HON. ALEXANDER MARION, MPA
CITY AUDITOR

July 1, 2025

Hon. Benjamin Walsh
Mayor of the City of Syracuse
City Hall
233 E Washington St
Syracuse, NY 13202

RE: Department of Audit, Audit #2025-01

Dear Mayor Walsh,

Pursuant to the City Charter, Sections 5-501 and 5-503, the Office of the City Auditor is initiating Audit #2025-01: An Audit of Claims Processing. This letter is intended to make you aware of our audit, to outline the audit's objectives, scope, and methods, and to provide a timeline and next steps for expected discovery and reporting.

Objectives

Our audit objectives are as follows:

1. Determine if payment claims comply with all laws and City procurement policies.
2. Determine if payment claims include adequate and appropriate supporting documentation.
3. Determine if payment claims correctly follow a clearly-established approval process
4. Determine if invoices are paid in a timely manner.

Scope

The scope will cover City of Syracuse Fiscal Year 2024-25, from July 1, 2024 through June 30, 2025, and will include all purchases of goods and services by operating and administrative departments of the City.

Methods

The audit will use a variety of means to test the objectives. These methods will include meetings and interviews with key staff which may include site visits, requests and reviews of files and documents, research, and testing of documentation available through PeopleSoft and provided by staff. Throughout the engagement, audit staff anticipate making multiple requests for documents, files, and reports from City staff.

Timeline

Our office would like to schedule an Audit Engagement Kick-off Meeting later in July.

The Office of the City Auditor intends to be a partner in this engagement. We recognize the time and effort required to assemble and produce documents takes away from normal duties; audit staff are committed to working with the audited entity to be as least intrusive as possible, while ensuring information is gathered in a

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timely manner which allows us to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions.

Audit staff will provide a comprehensive list of requested documents at the engagement kick-off meeting. The two sides will establish a plan for how the requested documents shall be provided.

Assuming prompt return of documents and other requests, our office believes a draft report can be completed by September, with a Final Report to be released in October.

Next Steps

Kyle Madden, Deputy City Auditor, will be the Audit Supervisor for this engagement. He will be reaching out to representatives in your administration next week to arrange a meeting. We ask for your cooperation in assembling your team and scheduling the kick-off meeting in a timely manner.

Until a final audit report is issued, the Office of the City Auditor hereby requests that all city departments, bureaus, and divisions, along with their personnel, preserve, and do not destroy or tamper with, any records, documents, files, or reports, related to claims processing, either electronic or physical, as they may be subject to review or audit under this engagement.

My office looks forward to this engagement, and we hope your cooperation and support will lead us to findings and actionable recommendations which can improve the administration of processing payments.

If you should have any questions or concerns or wish to discuss this audit or other matters with me, please contact me directly.

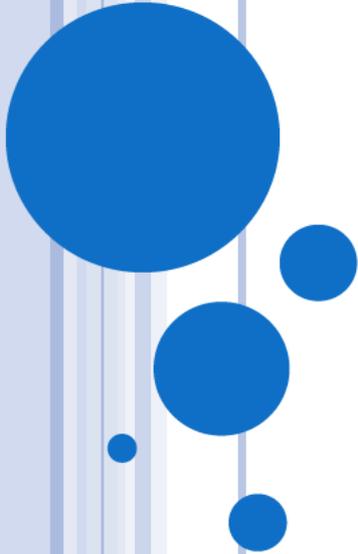
Thank you for your attention and your cooperation.

Sincerely,

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

Cc: Common Council
City Clerk
Sharon Owens, Deputy Mayor, Mayor's Office
Corey Driscoll-Dunham, Chief Administrative Officer, Mayor's Office
Conor Muldoon, Chief Operating Officer, Mayor's Office
Greg Loh, Chief Communications Officer, Mayor's Office
Michael Cannizzaro, Commissioner, Department of Finance
Annemarie Deegan, First Deputy Commissioner, Department of Finance
Julie Castellito, Acting Director, Office of Management and Budget



CITY OF SYRACUSE ACCOUNTS PAYABLE MANUAL

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DEFINITIONS

- Annual Purchase Order (APO) - Type of purchase order for more than one payment to a supplier; good for one (1) fiscal year, unless created with a project account that would be good for the duration of the project
- Commodity (Good) - Material product, supply, construction item, or other similar marketable good
- Department Requester – The individual City staff member who is making purchases on behalf of their department
- Emergency Purchase – When a delay caused soliciting quotes or bid/proposal responses would endanger the health, welfare or property of the City or the citizens; Purchased through the Waiver of Competitive Process and approvals are required from the Mayor and the Budget Director to classify a purchase as an ‘emergency’
- Invoice – is defined as a list of goods sent or service provided, with a statement of sum due for these; a bill
- HelpDesk/ IT HelpDesk – City’s application where department staff submit purchasing, payments and travel-related requests managed by the FinOps Team to in put departmental purchase order and payment details in PeopleSoft for approval workflows and execution
- Non-PO Voucher – is defined as a payment to a vendor without a Purchase Order but with other supporting documentation proving service or product was received along with ordinance or approved travel documentation or other approved documentation.
- Non-Professional Services – Furnishing physical or manual labor, time, or effort; typically, not requiring advanced education, training or certification.
- Ordinance – A law, rule or regulation established and enforced by a local government such as a city or municipality. It outlines specific requirements or prohibitions that must be followed within the jurisdiction, typically concerning matters such as public health and safety, zoning and land use, noise control, animal control and other local issues. Ordinances aim to maintain order, preserve the welfare of the community, and ensure compliance with local standards and policies. Ordinances are issued for procurement contracts approved by Common Council and must be in hand before those contracts are executed.

DEFINITIONS CONT.

- Payment Process – the process for creating a purchase order, finalizing payment and the exchange of money from the City to the supplier after goods/services are received; a subset of the broader procurement process
- Payment Terms – Net30 is our default payment term – this means payments are sent 30 days after the date of the invoice.
- PeopleSoft (PS) – The software platform that hosts the City’s financial system; used to track money/ accounts/ approve spending
- Piggybacking - Purchasing off a contract set-up by another County, State or municipal government that is open for other government entities to utilize and has utilized standards of competition in line with Syracuse’s procurement policy.
- Purchase Order – An official document issued to a supplier/vendor indicating types, quantities and agreed prices for goods or services; different types of purchase orders are utilized depending on if the purchase is a one-time delivery (standard PO) or will be ongoing or repeated (Annual-APO)
- Procurement – The process to find, select, and acquire goods or services from a supplier/vendor. This process may include; developing specifications or scope of work. Identifying prospective suppliers/vendors, selecting the right supplier/vendor, approvals, negotiating a contract, issuing a purchase order, managing the contract and paying the supplier/vendor.
- Professional Services – Furnishing physical or manual labor, time or effort, typically involving specialized skill, advanced training or a significant degree of expertise to perform such as intellectual, judgment or creative skill.
- Project Number – an identifying number assigned to a capital, grant or ARPA account; typically, a multi-year account.
- Purchase Process – the process to solicit, identify, and contract for the item being procured; a subset of the broader procurement process.
- Quote – A written estimated price for goods or service requested; provided by a supplier/vendor to the City
- Receipt – A written acknowledgement of having received the goods or service from a supplier/vendor.

DEFINITIONS CONT.

- Requisition (REQ) – A request for goods and services, submitted by the requesting department through IT HelpDesk to the FinOps Team
- Sole Source – An exception to competitive procurement policy when after conducting a good faith review of available sources, it is determined that there is only one source for the required material, service, or construction item given the functional requirements and/or need for consistency or uniformity of purchase; Purchased through the Waiver of Competitive Process and requires Common Council approval.
- Value Threshold – Monetary ranges that determine what procurement action is required based on the estimated cost of the item or service being procured. Monetary thresholds are set per procurement category to maximize competition and efficiency of procurement.
- Voucher – A payment issued from the City to a supplier/vendor through a purchase order for goods and services.
- Waiver of Formal Bid – An expedited purchase process for approved exceptions, such as sole source or emergency purchases, that allows the requesting department to bypass the normal competitive solicitation process to contract a supplier/vendor. For emergencies, the Mayor and Budget Director's approval is required, while other waiver of formal bid require an ordinance acquired with two thirds (2/3) Common Council approval.

RESTRICTED PURCHASES

- Gift Cards
- Medication
- Alcoholic Beverages
- Cash Advances
- Any Items for Personal Use
- Tobacco Products
- Lottery Tickets
- Party Supplies
 - Exception is for City Sponsored Events
- Food
 - Exception is for City Sponsored Events

METHODS OF PROCUREMENT

- **There are Six (6) Methods of Procurement**
 - Emergencies
 - Commodities/goods
 - Non-Professional Services
 - Professional Services
 - Construction/Public Works
 - Sole Source/Waivers
- **Most purchases start with a Requisition.**
 - Exception could be Travel and Ordinance driven payments or purchases that meet the Bid or RFP thresholds
 - A comprehensive quote must be provided for all purchases to go along with the Requisition Request.
- **Purchases for Goods and Equipment Under \$20,000**
 - **Emergencies, and Commodities/Goods**
 - \$.01 to \$1,500 - minimum of one quote at the discretion of the Buyer
 - \$1,501 to \$3,000 – Department provides one quote
 - County Purchase Office shops for the requested items/service
 - \$3,001 to \$20,000 – Department provides one quote
 - County Purchase Office shops for the requested items/service
 - Over \$20,000 for goods/equipment will be put out to Bid.
 - Work with County Purchase for these items/services
- **Purchases for Services Under \$35,000**
 - **Non-Professional Services, Professional Services and Construction/Public Works**
 - \$.01 to \$1,500 - minimum of one quote at the discretion of the Buyer
 - \$1,501 to \$3,000 – Department provides one quote
 - Documented telephone quote for at least three vendors – completed by - Purchase Office(County)
 - \$3,001 to \$35,000 – Department provides one quote
 - Written/fax/emailed quote from at least three vendors – completed by – Purchase Office(County)
 - Over \$35,000 for Service or Public Works Projects will be put out to Bid.

WHAT ARE YOU PURCHASING

- What do you need to purchase
- What does the Item(s) or Service Cost
- Will this be a PO purchase or Non-PO Voucher
 - Non-PO Vouchers only are used for purchases accompanied by: Ordinances, Refunds, or Travel Papers
 - In some instances, by City Charter
 - NOT all Ordinance should be Non-PO Vouchers
 - Contact FinOps if you have questions
 - If you are using a Contract, the best practice is to set-up an APO/PO so that we can utilize the contract tracking process in PeopleSoft.
 - FinOps would need to have a quote and contract to get this into PeopleSoft
- Get a Quote for the purchase
- Quotes Must have all specs for item(s)/service being requested
 - All costs associated with purchase – i.e.: shipping charges, fuel surcharges, environmental fees, artwork or graphics, etc.
- Must have explanation of need

NOW THAT YOU HAVE A QUOTE

- Does the quote have all information needed for the requisition request:
 - How would the vendor like to receive the Purchase Order
 - Email - If so, get the email address and make sure it is on the request form
 - Description that will tell the buyer what you want specifically
 - Notes with any explanation for the need of said item(s) or service
 - Name of person to contact with any questions
 - Both internally (City) and Externally (Vendor)

DETERMINING THE ACCOUNT(S) FOR PURCHASE

- What account number are you using for purchase
- Is there enough money available for the purchase
- Is there more than one account needed for the purchase
 - If so, must note what dollar amount for each account number being used
 - Is this a Capital Project or Grant Project
 - Please refer to page 12 for further directions
- If unsure what account – contact your Budget Analyst for direction

PAPERWORK NEEDED FOR REQUISITION FOR OPERATING ACCOUNTS

- Formal Quote from Vendor
 - Including:
 - Items or Service being requested
 - Specifying any needs required for items or service
 - Shipping fees – if any
 - Surcharges – if any
 - Delivery requirements – if any
 - **NOTE** – The City is Tax Exempt
 - Let the potential supplier/vendor know we are tax exempt
 - Ensure the quote omits tax
 - Ordinance – if one is being used
 - Contract – if one is being used
 - New Supplier/Vendor – see page 16

PAPERWORK NEEDED FOR REQUISITION FOR CAPITAL OR GRANT PROJECT

- Formal Quote from Supplier/Vendor
 - Including:
 - Items or Service being requested
 - Specifying any needs required for items or service
 - Shipping fees – if any
 - Surcharges – if any
 - Delivery requirements – if any
 - **NOTE** – The City is Tax Exempt
 - Let the potential vendor know we are tax exempt
 - Ensure the quote omits tax
 - Ordinance – if one is being used – for both
 - Funding/Project ordinance
 - Supplier/Vendor ordinance
 - Contract – if one is being used
 - New Supplier/Vendor – see page 16
 - Project Log Sheet
 - This shows account tracking, ordinance, balance of account
 - This can be the screenshot of the Budget Overview page

SUBMIT A REQUISITION REQUEST

- Using the Requisition Request form provided to you by FinOps
 - Fill out the Form
 - Be sure to include as much information as possible
- Open Help Desk
 - works best in Fire Fox operating system
 - <http://helpdesk/EndUserPortal.jsp>
- Click on PO Request
- Attach the Requisition Request Form and All Quotes, Ordinance, Contract information
 - The Description Box of HD should state name of department supplier name
 - All other information for the PO creation should be on the Requisition Form so all information about the request stays with the request
- Click on Submit
 - This will provide a Help Desk Ticket # that you can track until the request is entered into PeopleSoft at which time you will use manage requisitions to track its process/progress.

REVIEW AND APPROVALS OF PURCHASES

- All purchase requisitions shall be reviewed and approved, at a minimum, the appropriate Department Director/Commissioner, and Budget Office.
- All Capital and Grant requisition shall be reviewed and approved, at minimum, by the appropriate Department Director/Commissioner, Budget Office and Grants/Capital Accounts Manager.

WHEN AN ORDINANCE IS NEEDED

- You must have an Ordinance when no other Contract or Procurement procedure can be used
 - Ordinance must be obtained **prior** to any good or service being started/ordered or completed/received for/by the City
 - Ordinance must have the Supplier/Vendor or person(s) is doing work or service for the City, account information as well as any time frame that the ordinance may cover
 - If **New Supplier/Vendor** the City, requires the following documents obtained **PRIOR** to getting an Ordinance
 - Completed W-9
 - Supplemental Form (To be obtained from FinOps)
 - ACH Payment information (although not required – highly recommended)

NEW SUPPLIER/VENDOR

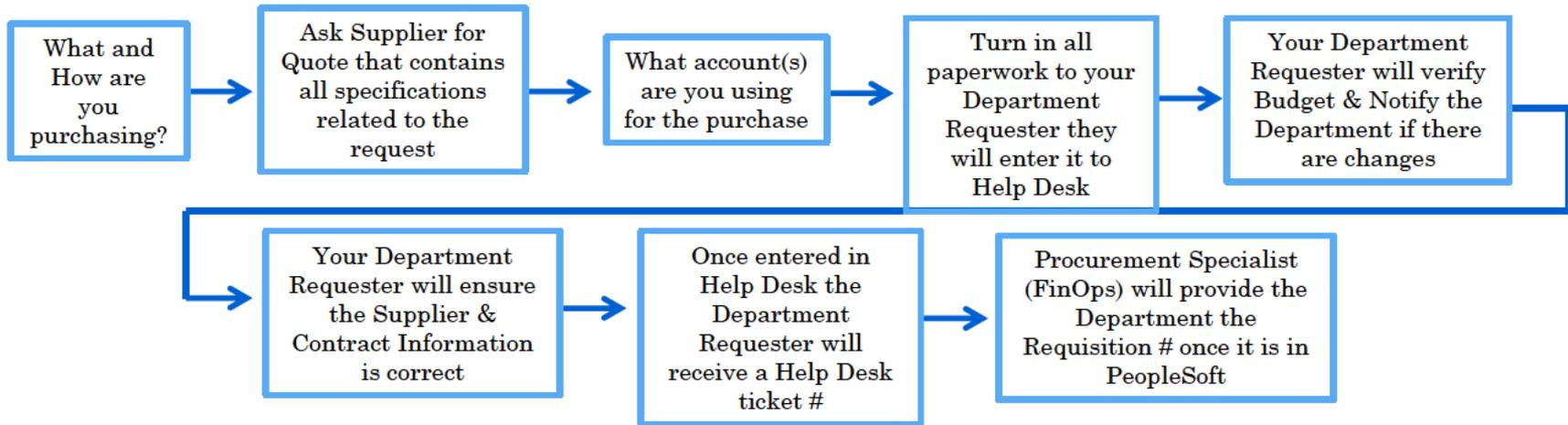
- When you get a quote from a supplier, we need to verify that they are in the PeopleSoft system
- If they are not in the system a New Supplier/Vendor request must be entered
- Suppliers/Vendor must provide you:
 - Current Completed W9
 - Complete the Supplemental Page (FinOps can provide form)
 - ACH payment form - (this is highly encouraged for a faster safer means of payment - FinOps can provide form)
- Once you have the W-9, Supplemental Page and ACH (if applicable you will then submit that to HelpDesk)
 - The New Supplier will then get added to the City Supplier Table
 - Ensures that Ordinances don't have to be amended
 - Ensures Requisitions will be processed quickly
 - Ensures Payments will be processed quickly
- This is done **PRIOR** to a Requisition Request, Payment Request or Ordinance being passed

EMERGENCY PROCUREMENTS

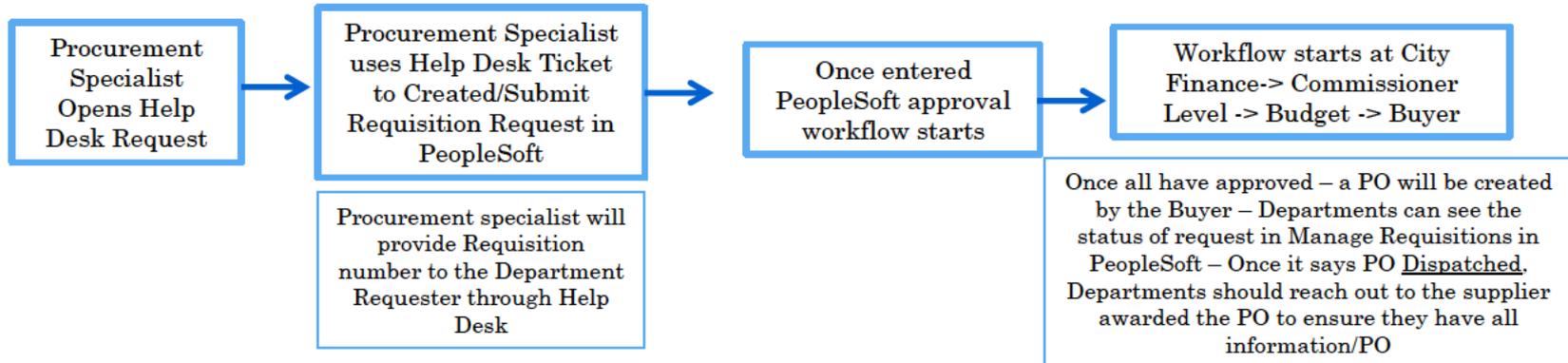
- Occasionally, emergency situations may arise which require that a procurement be made without following normal purchase procedures.
 - Emergency situations should be restricted to those times when delay in completing the procurement could result in jeopardy to persons or property and the situation leading to the emergency could not be normally anticipated.
 - Emergency operational needs will be allowed only with Mayoral Approval or City Budget Department Approval
 - If an emergency occurs, it must be documented, and this documentation must be attached to the requisition request or payment.
 - Documentation could include:
 - Reason for the emergency request
 - Communication that shows the approval of either the Mayor or Budget Director
 - These requests should be entered into HD or directly in PS as soon as possible (the day of or the next business day)
 - Once there is a Requisition Number associated with the emergency purchase – an email should go out to all approvers of that emergency so they can approve quickly
 - Email notification is the responsibility of the requesting department

REQUISITION WORKFLOW

Workflow – Department Level



Workflow – FinOps Level



Requisition Request Form

Sub categories for Fire

Department: **INFO. TECH. SYSTEMS - ITS** **N/A**

Requisition Name: ??? -

Req. Name should start with your 3 letter department code -

What you want your requisition to be titled in PeopleSoft - the name should not be the Vendor

Requester: Name: _____
Email: _____
Phone #: _____

Ship to Location: **ITS** Date Needed: _____

Vendor: _____

Vendor Number if Known: _____ Annual PO: Yes No

Fill in the Account information only for what you require for the purchase

Amount: _____ Amount: _____

Account: _____ Account: _____

Fund: _____ Fund: _____

Department: _____ Department: _____

User Code: **N/A** User Code: **N/A**

Project #: _____ Project #: _____

Activity Code: _____ Activity Code: _____

Amount: _____ Amount: _____

Account: _____ Account: _____

Fund: _____ Fund: _____

Department: _____ Department: _____

User Code: **N/A** User Code: **N/A**

Project #: _____ Project #: _____

Activity Code: _____ Activity Code: _____

Do you have enough budget to request this purchase?

Customer #: _____ If you have a customer # the vendor has given you please type it here

Contract & Bid#: _____ contracted items must have contract attached - If you are getting both non-contract and contract items from the same supplier These **MUST** be on separate quotes

Ordinance #: _____

Vendor Preferred Method to receive PO

Method: **EMAIL** email or fax: _____

Notes: _____

Please Attach Formal Quote From The Supplier

Any and All costs associated with this purchase should be on the quote - such as; shipping charges, fuel surcharges even if these are estimated.

Drop Down Menu **Check Box**

REQUISITION REQUEST FORM

This is the Form that will need to be attached to the Help Desk Ticket for a Requisition Request.

The yellow highlighted sections are drop down menus. In those sections, please select the department you are requesting a PO for. As well as the method of how the supplier wants to receive the PO.

The Blue Boxes are check boxes that determine if this request is a PO or APO.

Fill out as much information as possible.

CHANGE REQUEST FOR APO/POS

- To Increase or Decrease an APO/PO
 - This will be done using the Change Request Form
 - Fill in all portions of the form
 - Submit using the Help Desk same as you enter a Requisition Request
- You can only increase or decrease lines that exist on the APO/PO
 - No new lines can be added
 - No new accounts numbers can be added

Change Request Form

Department: FIRE DEPARTMENT - FD Sub categories for Fire: N/A

Requester: Name:
Email:
Phone #:

Ship to Location: SPD Date Needed:

Vendor: PO #:

Original Amount: New Amount:

Reason for Change:

Do you have enough budget to request this change?

Is this on Contract? YES NO If Yes - When does it expire?

If on an ordinance with more than just this APO then please attach a contract agreement log with ALL expenses and the increase to this APO.

Drop Down Menu

CHANGE REQUEST FORM

This is the Form that will need to be attached to the Help Desk Ticket for a Change Request.

The yellow highlighted sections are drop down menus. In those sections, please select the department you are requesting a Change for, as well as the ship to location.

Fill out as much information as possible. If you have an updated contract or Ordinance for this request please attach that information as well.

HOW TO MAKE A PAYMENT – WITH A PO

- Once you have a PO, and Invoice
- Sign invoice as verification that the ordered item(s) or service is what was received
- Highlight the following information on the Invoice - Invoice Number, Date, PO Number and Total
 - If the Invoice does not include the PO Number, then it Must be written on the invoice by the department
 - Invoice Date if not listed on the payment request, should be listed as the date immediately after product or service rendered
 - If not all lines of the PO are being expensed with the invoice note which lines of the PO should be utilized to pay
 - If there are price difference between the PO and invoice
 - (see page 23 for instruction)
- Open Help Desk
 - works best in Fire Fox operating system
 - <http://helpdesk/EndUserPortal.jsp>
- Click on Request a Payment
- Attach all paperwork required for payment
 - The Description Box of HD should state name of department and how many payments have been attached
 - All other information for the payment(s) should be on the Invoice
- Click on Submit

HOW TO MAKE A PAYMENT – WITH CHANGES ON THE PO

- If the invoice is less than the PO was requested for you will need to add notes to the invoice
 - Example
 - Freight came in underestimated
 - Item was cancelled by supplier – no longer in stock
- For invoices that are more than the PO but under \$200 of the requested amount you will need to add notes
 - Example
 - price is higher than quoted
 - freight came in higher than anticipated
- For invoices that are greater than \$200 of the original request you will need to have the PO adjusted prior to paying the invoice
 - Please refer to page 20 for directions (Change Request)
- Open Help Desk
 - works best in Fire Fox operating system
 - <http://helpdesk/EndUserPortal.jsp>
- Click on Request a Payment
- Attach all paperwork required for payment
- Click on Submit

NON-PO VOUCHER REQUESTS

- Non-PO vouchers should be used only when NO other option is available
 - Generally, things that require Travel Papers are Non-PO Vouchers
 - Things with Ordinances or Contracts Could be a Non-PO Voucher but not always
- Non-PO Vouchers always need to have a Non-PO Voucher Request Form turned in with all the rest of the paperwork to Help Desk
- If you are using an Ordinance or Contract and you will have more than one (1) payment - STOP - set-up an APO
 - if the is not possible (i.e., more than 1 vendor being used for the ord. or contract) then attach a Contract Agreement Log for Ordinances and a Project Log sheet for Contracts (FinOps can provide form)

HOW TO MAKE A PAYMENT – NON-PO VOUCHER

- Once you have the Invoice
- Fill out a Non-PO Voucher Request Form provided to you by FinOps
- Highlight the following information on the Invoice - Invoice Number, Date and Total along with any customer or account number
 - Invoice Date if not listed on the payment request, should be listed as the date immediately after product or service rendered
 - This will ensure timely payment of Net30 which is determined by the invoice date
- Open Help Desk
 - works best in Fire Fox operating system
 - <http://helpdesk/EndUserPortal.jsp>
- Click on Request a Payment
- Attach all paperwork required for payment
 - The Description Box of HD should state name of department and how many payments have been attached
 - All other information for the payment(s) should be on the Non-PO voucher Request and Invoice and Receipt
- Click on Submit

Non-PO Voucher Request Form

Department: BUREAU OF TREASURY - BOT Sub categories for Fire: N/A

Requester: Name: Email: Phone #:

Invoice #: Invoice Date: Vendor: Vendor ID:

For Single Pay Vouchers Only

Name: Address:

Fill in the Account information only for what you require for the purchase

Do you have enough budget to request this payment?

Amount: Account: Fund: Department: User Code: N/A

Project: Activity Code:

Amount: Account: Fund: Department: User Code: N/A

Project: Activity Code:

Budget Year: Ord. # or Contract & Bid #: Description: Handling Notes:

Drop Down Menu

NON-PO VOUCHER REQUESTS FORM

This is the Form that will need to be attached to the Help Desk Ticket for a Non-PO Voucher Request.

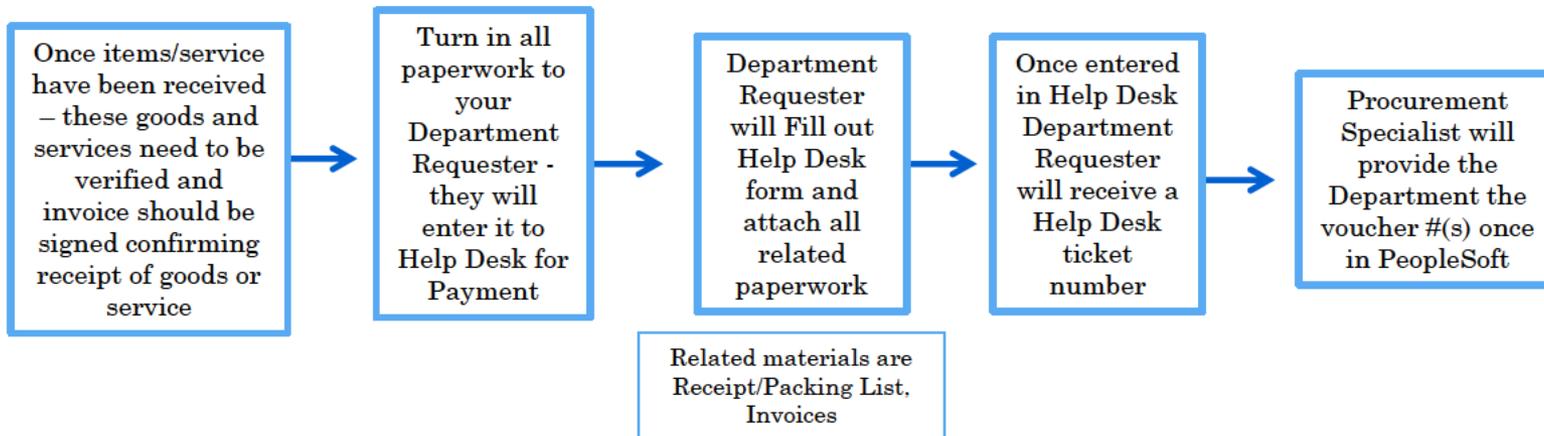
The yellow highlighted sections are drop down menus. In those sections, please select the department that is requesting a payment.

If it is a Single Pay Vendor (generally refunds and reimbursements) then add the name and address for the Voucher Person

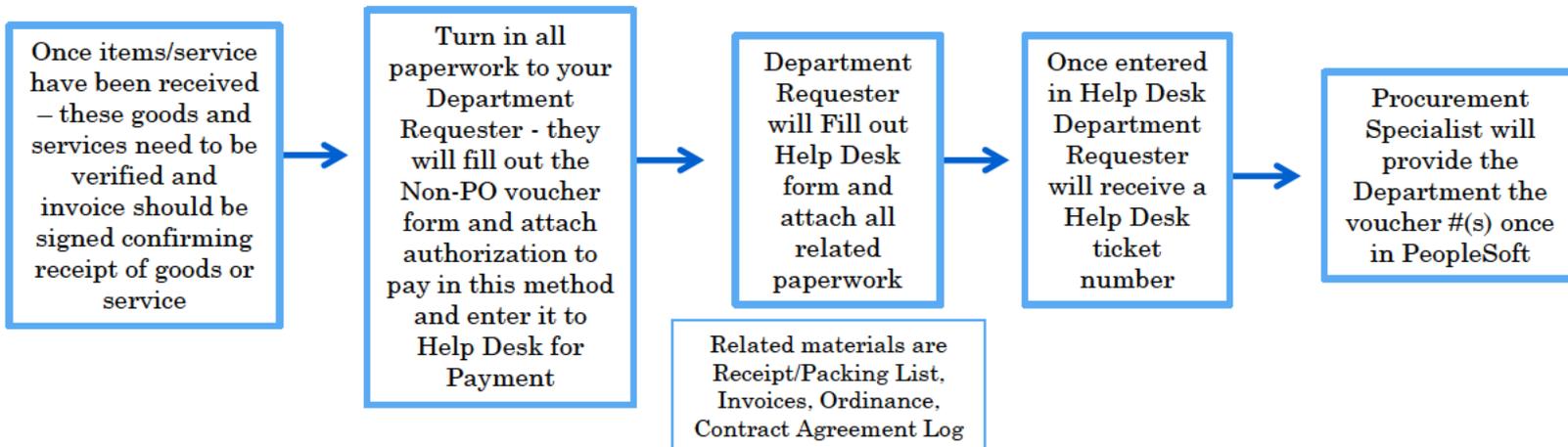
Fill out as much information as possible.

PAYMENT/VOUCHER REQUEST WORKFLOW

○ PO Payment/Voucher Workflow - Department Level



○ Non-PO Payment/Voucher Workflow - Department Level



QUESTIONS

- Contact the Finance Office at City Hall;
 - Annemarie Deegan – [REDACTED]
 - [REDACTED]
- We are striving to make this process the best it can be, so inevitably changes will and need to happen, we will do our best to keep everyone in the loop as they do.



W.B.MASON CO., INC.
 59 Centre St
 Brockton, MA 02301
 Address Service Requested
 888-WB-MASON www.wbmason.com

Invoice Number	253672257
Customer Number	C2673041
Invoice Date	04/16/2025
Due Date	05/16/2025
PO Number	33817
Order Date	04/15/2025
Order Number	S151760559
Order Method	WEB

City of Syracuse Dept of Muncpal Violat
 201 E Washington St, Rm 701
 Syracuse NY 13202

Delivery Address
 City of Syracuse, Parking Violations Bureau
 Attn.: Leah A. Witmer
 233 E Washington St Ste 113
 Syracuse NY 13202

W.B. Mason Federal ID #: 04-2455641

Important Messages

IMPORTANT UPDATE REGARDING W.B. MASON RETURNS POLICY:

Unopened items must be returned within 30 days. Missing, damaged, defective or expired items must be reported within 14 days. Visit www.wbmason.com to view our entire Return Policy

Thank you for your business! We encourage you to visit www.wbmason.com/Payment for 24/7 access to your account. We offer the ability to pay online, and view or download invoices.

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
UNV12113	FOLDER,MLA,1/3 CT,LTR,100EA/BX [370-1/3]	3	BX	6.89	20.67
UNV10506	FOLDER, FILE,1/3C,LTR,AST(3003A)	1	BX	8.26	8.26
SWI87845	STAPLER,OPTIMA 40,SR	1	EA	22.08	22.08
WBM10630	PAD,LTR RULED,PERF,LTR,CA(67163)	2	DZ	19.98	39.96

SUBTOTAL: 90.97
TAX & BOTTLE DEPOSITS TOTAL: 0.00
ORDER TOTAL: 90.97
Total Due: 90.97

To ensure proper credit, please detach and return below portion with your payment



W.B. MASON CO., INC.
 PO BOX 981101
 BOSTON, MA 02298-1101

Remittance Section	
Customer Number	C2673041
Invoice Number	253672257
Invoice Date	04/16/2025
Terms	Net 30
Total Due	90.97

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT. PAY ON OUR WEBSITE OR SEND PAYMENT TO:

City of Syracuse Dept of Muncpal Violat
 201 E Washington St, Rm 701
 Syracuse NY 13202

W.B. MASON CO., INC.
 PO BOX 981101
 BOSTON, MA 02298-1101

Packing Slip

W.B. Mason
 PO BOX 981101
 BOSTON, MA 02298-1101

1-888-WBMASON
 www.wbmason.com

Mode of Delivery: 00981
 Warehouse:..... SYR-NY
 Delivery Number:..... 137766011DEL
 Customer Number:..... C2673041
 Phone Number:..... 3154488303
 Sales Rep: Dallas Bouwens

Special Instructions:

Ship To:
 City of Syracuse, Parking Violations B
 233 E Washington St Ste 113
 Syracuse, NY 13202

Sales Order # S151760559

Ship Date:: 4/16/2025
 P.O. Number:: 33817
 Attention Name:: Leah A. Witmer

Returns Policy: Unopened items must be returned within 30 days. Missing, damaged, defective or expired items must be reported within 14 days.
 To view our entire return policy visit www.wbmason.com

Delivery Number: 137766011DEL



Item Number	Qty Order	Qty Ship	Bk Ord	Previous Delivery	U/M	Description	Facility
VI87845	1	1	0	0	EA	STAPLER,OPTIMA 40,SR	SYR-NY
NV10506 (S)	1	1	0	0	BX	FOLDER, FILE,1/3C,LTR,AST(3003A)	SYR-NY
JM10630	2	2	0	0	DZ	PAD,LTR RULED,PERF,LTR,CA(67163)	SYR-NY
IV12113 (S)	3	3	0	0	BX	FOLDER,MLA,1/3 CT,LTR,100EA/BX [370-1/3]	SYR-NY



W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

PO# 0000034725
13580
01
540320

Invoice Number	249144424
Customer Number	C2096733
Invoice Date	09/16/2024
Due Date	10/16/2024
PO Number	35613
Order Date	09/13/2024
Order Number	S145940482
Order Method	WEB

6576 1 AB 0.593 E0143X I0203 D13378957136 S2 P10478076 0001:0002

~~\$ 224.99~~



CITY OF SYR DEPT ASSESSMENT CITY HALL
233 E WASHINGTON ST STE 130
SYRACUSE NY 13202-1423

Delivery Address

City of Syr Dept Assessment City Hall
233 East Washington
Room 130
Syracuse NY 13202

W.B. Mason Federal ID #: 04-2455641

Important Messages

Sign up for Paperless Invoicing at wbmason.com/paperless. Your Registration Code: 5637555758

Looking for an easier way to see and pay bills?

Visit WWW.WBMASON.COM/ACCOUNTSTATEMENT.aspx to access your account, go paperless, review invoices and account statements, and link your checking account or credit card to make fast secure payments.

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
PIL77241	REFILL,G2BPT,FNE,2/PK,BE	2	PK	4.08	8.16
DYM10697	LABELS,PAPER,LETRATAG,1/2"X13',2/PK	1	PK	4.53	4.53
DYM45013	CARTRIDGE,TAPE,BK ON WE	1	EA	9.87	9.87
MMM6756SSMIA	PADS,SS,NOTES,4"X4",MIAMI	2	PK	8.92	17.84
SWI54501	STAPLER,DSK,FULL STRIP,BK [43118]	2	EA	8.77	17.54
CNM4075A007AA	CALCULATOR, DESTOP, 12 DIGIT, DUAL POWER, BLACK	1	EA	9.99	9.99
PENBL77D	PEN,LIQUID GEL,GN	3	EA	1.29	3.87
PENBL80A	PEN,RBALL,GEL,IMPCT,RT,BK	2	EA	1.29	2.58
PENBLN77A	PEN,ENERGEL RTX .7,BK	2	EA	1.29	2.58
PENBLN77C	PEN,ENERGEL RTX .7,BE	2	EA	1.29	2.58

- Please See Next Page for Continuation -

To ensure proper credit, please detach and return below portion with your payment



W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101

Remittance Section	
Customer Number	C2096733
Invoice Number	249144424
Invoice Date	09/16/2024
Terms	Net 30
Total Due	106.33

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT. PAY ON OUR WEBSITE OR SEND PAYMENT TO:

CITY OF SYR DEPT ASSESSMENT CITY HALL
233 E WASHINGTON ST STE 130
SYRACUSE NY 13202-1423

W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101



W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

Customer Number	C2096733
Invoice Number	249144424
Invoice Date	09/16/2024



ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
- Continued On From Previous Page -					
PFX15213ASST	FOLDER,FIL,1/3CUT,LTR,AST	1	BX	26.79	26.79

SUBTOTAL:	106.33
TAX & BOTTLE DEPOSITS TOTAL:	0.00
ORDER TOTAL:	106.33
Total Due:	106.33



Federal tax ID: 22-3009648
 290 Davidson Ave.
 Somerset, NJ 08873
 Phone: 888-235-3871
 Fax: 732-805-9669

Please remit payment to:
 SHI International Corp
 P.O. Box 952121
 Dallas, TX 75395-2121
 Wire information: Wells Fargo Bank
 Wire Rt# 121000248
 ACH Rt# 121000248
 Account#2000037641964
 SWIFT Code: WFBIUS6S
 For W-9 Form, www.shi.com/W9
 Send remittances to - remittance@shi.com

Invoice No. B18884707

Invoice date 10/1/2024
 Customer Acc. No. 1112695
 Sales order S60171320

Finance charge of 1.5% per month will be charged on past due accounts - 18%/yr.
 All returns require an RMA# supplied by your SHI Sales team.

Bill To
 Syracuse Police Department
 511 South State Street
 Syracuse, NY 13202
 USA

Ship To
 Syracuse Police Department
 511 South State Street
 Syracuse, NY 13202
 USA
 SYGOV-0000034990/Shannon Einbe

Ship Date	Salesperson	Purchase Order	Ship Via	FOB	Terms
10/1/2024	PSI -NY - Gov - (G. Malandrucolo)	SYGOV-0000034990	UPS GROUND	FOB DEST	NET 30

Item No. Mfg Part No.	Description	Qty Ordered	Qty Shipped	Unit Price	Extended Price
42506084 STKP16000400 Hardware Seagate Serial #: NT17C92A	Seagate Expansion STKP16000400 - hard drive - 16 TB - USB 3. Hardware Hardware Contract number: 121923-SHI	1	1	333.68	333.68
42506081 STKP10000400 Hardware Seagate Serial #: NT17ADAN Serial #: NT17ADAT Serial #: NT17ADBC	Seagate Expansion STKP10000400 - hard drive - 10 TB - USB 3. Hardware Hardware Contract number: 121923-SHI	3	3	297.05	891.15
37096484 STGX2000400 Hardware Seagate Serial #: NT36Z5CH Serial #: NT36Z5CJ Serial #: NT36Z5CN Serial #: NT36Z5EE Serial #: NT36Z59K Serial #: NT36Z59Y	Seagate Portable Drive STGX2000400 - hard drive - 2 TB - USB Hardware Hardware Contract number: 121923-SHI	6	6	85.65	513.90



Federal tax ID: 22-3009648
 290 Davidson Ave.
 Somerset, NJ 08873
 Phone: 888-235-3871
 Fax: 732-805-9669

Please remit payment to:
 SHI International Corp
 P.O. Box 952121
 Dallas, TX 75395-2121
 Wire information: Wells Fargo Bank
 Wire Rt# 121000248
 ACH Rt# 121000248
 Account#2000037641964
 SWIFT Code: WFBIUS6S
 For W-9 Form, www.shi.com/W9
 Send remittances to - remittance@shi.com

Invoice No. B18884707

Invoice date 10/1/2024
 Customer Acc. No. 1112695
 Sales order S60171320

Finance charge of 1.5% per month will be charged on past due accounts - 18%/yr.
 All returns require an RMA# supplied by your SHI Sales team.

Bill To

Syracuse Police Department
 511 South State Street
 Syracuse, NY 13202
 USA

Ship To

Syracuse Police Department
 511 South State Street
 Syracuse, NY 13202
 USA
 SYGOV-0000034990/Shannon Einbe

37096483	Seagate Portable Drive STGX1000400 - hard	19	19	73.11	1,389.09
STGX1000400	drive - 1 TB - USB				
Hardware	Hardware Hardware				
Seagate	Contract number: 121923-SHI				
	Serial #: NT36VHVD				
	Serial #: NT36VJAF				
	Serial #: NT36VJ6E				
	Serial #: NT36VJ6K				
	Serial #: NT36VJ6L				
	Serial #: NT36VJ6R				
	Serial #: NT36VJ6T				
	Serial #: NT36VJ6W				
	Serial #: NT36VJ6Y				
	Serial #: NT36VJ65				
	Serial #: NT36VJ7B				
	Serial #: NT36VJ7C				
	Serial #: NT36VJ7G				
	Serial #: NT36VJ7H				
	Serial #: NT36VJ7L				
	Serial #: NT36VJ7N				
	Serial #: NT36VJ7S				
	Serial #: NT36VJ75				
	Serial #: NT36VJ84				

Quote: 25338010

Sales Balance	3,127.82
Freight	0.00
Recycling Fee	0.00
Sales Tax	0.00
Total	3,127.82
Currency	USD



THANK YOU FOR ORDERING WITH SHI INTERNATIONAL CORP. PLEASE CALL YOUR DEDICATED ACCOUNT REPRESENTATIVE WITH ANY QUESTIONS. 1-888-764-8888

10/02/24

MASTER PACKING SLIP

SHI INTERNATIONAL CORP
101 COMMERCE DRIVE
HAZLE TOWNSHIP, PA 18202

SYGOV-0000034990/SHANNON EINBE
SYRACUSE POLICE DEPARTMENT
511 S STATE ST
SYRACUSE NY 13202-2067

10/01/2024 UPS GROUND SYGOV-0000034990 P25610352



Line Nbr	PO Line	Qty Order	Qty Ship	SKU #	Description
----------	---------	-----------	----------	-------	-------------

GSACONTRACTNUMBER: 121923-SHI

ENDUSER: SHANNON EINBECK



4	2	2	0	NOT Available	4-PORT USB PORTABLE MINI HUB USB 3.0 SUPERSPEED ALUMINUM 5GBPS CPU: XFER UPC: 0037332190512 MFG PART: U360-004-AL ALT SKU: 2T2175 EU#-000971156 SYRACUSE POLICE DEPAR MC#S GSACONTRACTNUMBER: 121923-SHI
---	---	---	---	---------------	--

ENDUSER: SHANNON EINBECK



7	3	1	1	NOT Available	16TB EXPANSION DESKTOP EXTERNAL DRIVE 3.5E USB3.0 CPU: COMBHD UPC: 0763649160695 MFG PART: STKP16000400 ALT SKU: 9CX317 EU#-000971156 SYRACUSE POLICE DEPAR MC#S
---	---	---	---	---------------	---

CARTON #s: 00001

GSACONTRACTNUMBER: 121923-SHI

ENDUSER: SHANNON EINBECK



10	4	3	3	NOT Available	10TB EXPANSION DESKTOP EXTERNAL DRIVE 3.5E USB3.0 CPU: USBHD UPC: 0763649160664 MFG PART: STKP10000400 ALT SKU: 9CX314 EU#-000971156 SYRACUSE POLICE DEPAR MC#S
----	---	---	---	---------------	--

CARTON #s: 00001

GSACONTRACTNUMBER: 121923-SHI

ENDUSER: SHANNON EINBECK



13	5	6	6	NOT Available	2TB EXPANSION USB 3.0 PORTABLE DRIVE CPU: USBHD UPC: 0763649127308 MFG PART: STGX2000400 ALT SKU: 7PN655 EU#-000971156 SYRACUSE POLICE DEPAR MC#S
----	---	---	---	---------------	--

MASTER PACKING SLIP

THANK YOU FOR ORDERING WITH
 SHI INTERNATIONAL CORP. PLEASE
 CALL YOUR DEDICATED ACCOUNT
 REPRESENTATIVE WITH ANY QUESTIONS.
 1-888-764-8888

10/17/25

Ship From

SHI INTERNATIONAL CORP
 12510 MICRO DRIVE
 MIRA LOMA, CA 91752

Ship To

SYGOV-0000034990/SHANNON EINBE
 SYRACUSE POLICE DEPARTMENT
 511 S STATE ST
 SYRACUSE NY 13202-2067

Ship Date: 09/30/2024 Ship Via: UPS GROUND Customer PO: SYGOV-0000034990 END USER PO: P25610352



Line Nbr	PO Line	Qty Order	Qty Ship	SKU #	Description
----------	---------	-----------	----------	-------	-------------

GSA CONTRACTNUMBER: 121923-SHI

ENDUSER: SHANNON EINBECK

16 6 19 19 NOT Available

1TB EXPANSION USB 3.0 PORTABLE 2.5IN
 CPU: USBHD UPC: 0763649127292 MFG PART: STGX1000400 ALT SKU: JJ7496
 EU#-000971156 SYRACUSE POLICE DEPAR
 MC#S

CARTON #s: 00001

GSA CONTRACTNUMBER: 121923-SHI

ENDUSER: SHANNON EINBECK

Trk Nbrs: 1Z1825750333297360

CARTON NUMBERS

Total Quantity Shipped: 19
 Total Cartons Shipped: 1



W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

Invoice Number	253875739
Customer Number	C2161231
Invoice Date	04/25/2025
Due Date	05/25/2025
Order Date	04/24/2025
Order Number	S152391269
Order Method	WEB

APO # 33946

City of Syracuse - Personnel
300 South State Street, 7th Floor Room 7
Syracuse NY 13202

Delivery Address

City of Syracuse - Personnel
Attn.: Lena Robinson - Human Resources
300 South State Street, 7th Floor Room 757
Syracuse NY 13202

W.B. Mason Federal ID #: 04-2455641

Important Messages

IMPORTANT UPDATE REGARDING W.B. MASON RETURNS POLICY:

Unopened items must be returned within 30 days. Missing, damaged, defective or expired items must be reported within 14 days. Visit www.wbmason.com to view our entire Return Policy

Thank you for your business! We encourage you to visit www.wbmason.com/Payment for 24/7 access to your account. We offer the ability to pay online, and view or download invoices.

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
TOP20816	NOTEBOOK,GFC PRJ PLNR,WHT	1	EA	5.96	5.96
MMM65324APVAD	PAD,PST IT,11/2X2,24,PST	1	PK	7.77	7.77
MMM6605PKAST	STICKY NOTES,4"X6",BEACHSIDE CAFE,100SHT/PD,5PD/PK	1	PK	8.82	8.82
MMM6306PK	PAD,POST-IT LND 3X3,YW	1	PK	4.98	4.98
AAGG52014	PLANNER,WK,8X11,JAN-DEC,BY	1	EA	13.51	13.51
OXF57502	PORTFOLIO,LTR,2PCKT,BE [5012523] 25/BX	11	BX	13.83	152.13
SAF3271BL	TRAY,LETTER, TRIPLE,BK	1	EA	25.42	25.42

- Please See Next Page for Continuation -

To ensure proper credit, please detach and return below portion with your payment



W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101

Remittance Section	
Customer Number	C2161231
Invoice Number	253875739
Invoice Date	04/25/2025
Terms	Net 30
Total Due	227.49

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT. PAY ON OUR WEBSITE OR SEND PAYMENT TO:

City of Syracuse - Personnel
300 South State Street, 7th Floor Room 7
Syracuse NY 13202

W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101



W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

Customer Number	C2161231
Invoice Number	253875739
Invoice Date	04/25/2025

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
- Continued On From Previous Page -					
VER99123	16GB STORE AND GO FLASH DRIVE 4PK IN BLUE, GREEN, RED & BLU	1	PK	8.90	8.90

SUBTOTAL:	227.49
TAX & BOTTLE DEPOSITS TOTAL:	0.00
ORDER TOTAL:	227.49
Total Due:	227.49

THE POST-STANDARD

P.O BOX 9001048, Louisville, KY 40290-1048

Electronic Service Requested

P-1 T6 ****AUTO**ALL FOR AADC 130 UMO002515
City Of Syracuse
233 E Washington St Ste 213
Stacy Jennis
Syracuse, NY 13202-1423

PO#33871



Notice

Invoice ID: 36800-21527681
Due Date: Upon Receipt
Amount Paid: \$
Carrier Tip: \$
Total Enclosed: \$ 143.88

Check here to pay by credit card or sign up for Easy Pay. (see reverse side)

Email Address: (Optional) To receive special offers, member benefits and promotions.

MAIL PAYMENT TO:

The Post-Standard
P.O BOX 9001048
Louisville, KY 40290-1048

1 36800 99990201050207060801 021125030925 005995009592014388000000 000211

Please detach and return above portion with your payment. Remember to write your account number on your check. Do not send cash.
PLEASE DO NOT WRITE OR SEND ANY CORRESPONDENCE IN THE REPLY ENVELOPE.

THE POST-STANDARD

Delivery Address: STACY JENNIS, 233 E WASHINGTON ST STE 213

Account Detail

Account Number: 21527681
Notice Date: 02/11/2025
Paid Through Date: 03/08/2025
Subscription Type: Tue, Thur, Sun
Due Date: Upon Receipt

Payment Options

Your continuing Subscription Renewal Options

Payment Period	Pay Through	Rate	Other Fees*	Total Due
5 Weeks	04/12/2025	\$59.95	\$0.00	\$59.95
8 Weeks	05/03/2025	\$95.92	\$0.00	\$95.92
12 Weeks	05/31/2025	\$143.88	\$0.00	\$143.88

Sign up today for Easy Pay (form on back). \$ 51.96 per month / copy

Important Messages



And neither do we.

Thank you for helping us sustain reliable, responsible reporting. Access the online newspaper for the latest updates in local news, investigative stories, and special sections not available in print.



Read the online newspaper!
Visit enews.syracuse.com

For other bill payment options, call customer service to enroll in Easy Pay or for details on how to sign-up for eBilling and receive your invoice electronically.

Subscription includes access to the print edition as specified in your subscription, unlimited access to syracuse.com, and digital content we may make available to you. Temporary suspensions of print delivery are not credited to your account. At the end of the current paid through period, the digital subscription, and digital all-access continues and you will be billed at the then prevailing rate (plus sales tax as applicable) unless you cancel by contacting customer service at the phone number or website noted below.

Electronic Payment Options:

- Easy Pay* (Automatic charge to Credit/Debit card or checking account)
- One-Time Payment

Payment Methods:

- Discover Visa American Express Mastercard Bank Check
- (For Easy Pay to a checking account, a voided check is required)

Optional Carrier Tip: \$ _____ (Tip is recurring if Easy Pay is selected)

* Easy Pay Terms and Conditions (if selected above)

By selecting Easy Pay and signing below, I agree that the Easy Pay subscription rate noted in the Payment Options section of this notice or the then current rate, plus applicable sales tax (and any authorized carrier tip) will be automatically charged to my credit/debit card (and renewals thereof) or checking account until I cancel. I may cancel at any time by contacting Customer Service at the phone number or website noted below and the unused portion of my payment will be refunded. See subscription terms on the reverse side.

Card Number: _____ Expiration Date: ____ / ____

Signature: _____

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction

20201130

How to reach Customer Service:
By Phone: 315-470-6397

Self Service:
myaccount.syracuse.com

Manage your account online
myaccount.syracuse.com

Customer Service:
subscriberservices@syracuse.com
315-470-6397
Monday-Friday: 7:00am-5:00pm
Saturday: Closed
Sunday: 7:00am-2:00pm

- Make Payment
- Vacation Stop/Start
- Report a delivery issue, contact us and more

Don't forget to thank your independent delivery contractor.

Your gratuity is greatly appreciated.

See other side to enter your one-time gratuity amount or recurring with your Easy Pay payment above.





6285 E. MOLLOY RD.
EAST SYRACUSE, NY 13057-1037
www.grainger.com

INVOICE

GRAINGER ACCOUNT NUMBER 859524381
INVOICE NUMBER 9304550149
INVOICE DATE 11/04/2024
DUE DATE 12/04/2024
AMOUNT DUE \$5,148.27

SHIP TO
ATTN: SAMUEL RUSSELL
SYRACUSE PARKS GROUND MAINT
408 SPENCER ST
SYRACUSE NY 13204-1340

PO NUMBER: SYGOV-0000035337
CALLER: MICHAEL BROWN
CUSTOMER PHONE: [REDACTED]
ORDER NUMBER: 1531480250
INCO TERMS: FOB DESTINATION

BILL TO
CITY OF SYRACUSE PARKS REC YOUTH
412 SPENCER ST
SYRACUSE NY 13204-1340

Pay invoices online at:
www.grainger.com/invoicing
Sign up for paperless invoicing at:
www.grainger.com/paperlessinvoicing

THANK YOU! FE NUMBER 36-1150280
FOR QUESTIONS ABOUT THIS INVOICE OR ACCOUNT CALL **1-800-472-4643**

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
	2NTH3	SCRUBBER SPONGE 6 IN L GREEN/YELLOW,PK20 CUST PART # NYS#PC69879 2NTH3 MANUFACTURER # 2NTH3	3	67.21	201.63
	807KL8	LAUNDRY DETERGENT 5 GAL LIQUID, UNSCENTED CUST PART # PC69879 807KL8 MANUFACTURER # 33200-97550 Delivery #:6650394055 Date: 11/04/2024 Carrier: FDX GROUND No:of Pkgs:3 Wt: 102.570 Trk #:425409274066 425409274077 425409278359 SHIPPED FROM: DC MACEDONIA 935 8211 BAVARIA ROAD,MACEDONIA,OH 44056-2259	2	95.99	191.98
	36RE62	UPRIGHT VACUUM, 105 CFM, 12" CLEANINGPATH CUST PART # NYS#PC69879 36RE62 MANUFACTURER # BGUPRO12T	4	639.79	2,559.16
	3YU83	SQUARE POINT SHOVEL 47-1/2 IN. HANDLE CUST PART # NYS#PC69879 3YU83 MANUFACTURER # 3YU83	10	29.69	296.90
	1WG30	LAWN RAKE STEEL 54 IN 24 TINES CUST PART # NYS#PC69879 1WG30 MANUFACTURER # 1WG30	20	19.76	395.20
	49DG95	BOW RAKE 60 IN. HANDLE L STEEL TINE CUST PART # NYS#PC69879 49DG95 MANUFACTURER # 49754GRA	20	47.78	955.60
INVOICE SUB TOTAL					5,148.27

THIS PURCHASE IS GOVERNED EXCLUSIVELY BY GRAINGER'S TERMS OF SALE, INCLUDING: (I) DISPUTE RESOLUTION REMEDIES, AND (II) CERTAIN WARRANTY AND DAMAGES LIMITATIONS AND DISCLAIMERS IN EFFECT AT THE TIME OF THE ORDER, WHICH ARE INCORPORATED BY REFERENCE HEREIN. GRAINGER'S TERMS OF SALE ARE AVAILABLE AT WWW.GRAINGER.COM
PRODUCT RETURN INSTRUCTIONS ARE AVAILABLE AT WWW.GRAINGER.COM/RETURNS

These items are sold for domestic consumption. If exported, purchaser assumes full responsibility for compliance with US export controls. Diversion contrary to US law prohibited.

Reprint

PAY THIS INVOICE - PAYMENT TERMS Net 30 days after inv IN U.S. DOLLARS. **AMOUNT DUE \$5,148.27**

PLEASE DETACH THIS PORTION AND RETURN WITH YOUR PAYMENT

BILL TO:
CITY OF SYRACUSE PARKS REC YOUTH
412 SPENCER ST
SYRACUSE NY 13204-1340
UNITED STATES OF AMERICA

REMIT TO:
GRAINGER
DEPT. 810801563
PALATINE, IL 60038-0001

8108015639304550149100051482710000001000000100000024120488

X
97 ACCOUNT NUMBER 859524381 DATE 11/04/2024 INVOICE NUMBER 9304550149 AMOUNT DUE \$5,148.27



6285 E. MOLLOY RD.
 EAST SYRACUSE, NY 13057-1037
 www.grainger.com

INVOICE

GRAINGER ACCOUNT NUMBER	859524381
INVOICE NUMBER	9304550149
INVOICE DATE	11/04/2024
DUE DATE	12/04/2024
AMOUNT DUE	\$5,148.27

SHIP TO
 ATTN: SAMUEL RUSSELL
 SYRACUSE PARKS GROUND MAINT
 408 SPENCER ST
 SYRACUSE NY 13204-1340

BILL TO
 CITY OF SYRACUSE PARKS REC YOUTH
 412 SPENCER ST
 SYRACUSE NY 13204-1340

PO LINE #	ITEM #	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL
	5LVA9	Delivery #: 6650400346 Date: 11/04/2024 Carrier: A DUJIE PYLE INC No: of Pkgs: 1 Wt: 294.800 Trk #: 696725381 SHIPPED FROM: DC BORDENTOWN 010 400 BORDENTOWN-HEDDING RD, BORDENTOWN, NJ 08505 CLOTH RAG, RECLAIMED, SIZE VARIES CUST PART # NYS#PC69879 5LVA9 MANUFACTURER # G303050PC Delivery #: 6650402222 Date: 11/04/2024 Carrier: FDX GROUND No: of Pkgs: 6 Wt: 300.300 Trk #: 425323836614 425323836625 425323836636 SHIPPED FROM: DC FOUNTAIN INN 003 101 SOUTHCHASE BLVD, FOUNTAIN INN, SC 29644-9019	6	91.30	547.80

pot# 33887



SPD Animal Cruelty/Police Pick-Up Activity Sheet

Closed

Month/Year/March2025

Last Update: 3/31/2025

C# and Name	Arrival Date	Hold End	Flat Fee	\$15/day	DHPP	Rabies	4Dx	Bordetella	Meds	Exam	Misc (HG \$15) (Simparica Trio \$20) (Vet bills)	Total	Color	Comments
c25-64/Dog/Oreo	3/7/2025	3/7/2025	\$50									\$50.00		
c25-66/dlh/male	3/11/2025	3/24/2025										\$195.00		
c25-67/dlh/female	3/11/2025	3/24/2025										\$195.00		
c25-68/dlh/female	3/11/2025	3/24/2025										\$195.00		
c25-69/dlh/female	3/11/2025	3/24/2025										\$195.00		
c25-70/dlh/female	3/11/2025	3/17/2025										\$90.00		died
c25-71/dsh/male/smitty	3/12/2025	3/17/2025										\$75.00		
c25-74/dog/collie	3/18/2025	3/19/2025										\$15.00		
Total												\$1,010.00		

Invoice # 3

PO # 36497



Owen Kerney
City of Syracuse
233 East Washington Street
Syracuse, NY 13202

May 14, 2025

Invoice No: 24314 - 55431

Invoice Total \$3,179.30

Project 24314 City of Syracuse Comprehensive Plan Phase I

Email invoices to: [REDACTED]

Professional Services through April 30, 2025

Billing Group 01 Audit of Comp Plan 2040

Phase B Comp Plan Audit

Fee

Total Fee	8,700.00		
Percent Complete	✓ 90.00	Total Earned	7,830.00
		Previous Fee Billing	5,220.00
		Current Fee Billing	2,610.00
		Total Fee	2,610.00
		Total this Phase	\$2,610.00
		Total this Billing Group	\$2,610.00 ✓

Billing Group 02 Outreach and Engagement

Phase B Stakeholder Engagement

Fee

Total Fee	5,693.00		
Percent Complete	✓ 10.00	Total Earned	569.30
		Previous Fee Billing	0.00
		Current Fee Billing	569.30
		Total Fee	569.30
		Total this Phase	\$569.30
		Total this Billing Group	\$569.30 ✓

Project 24314

City of Syracuse Comprehensive Plan Phas

Invoice 55431

Total this Invoice \$3,179.30 ✓

OK to pay in full.
Owen Kerney
O. Kerney
5/23/25

CITY OF SYRACUSE

Period: Sep-24

Name: Kathleen Wilson

Email: [REDACTED]

W= Work Hours

	DATE	CODE 1	HOURS 1
Sun	1-Sep-24		
Mon	2-Sep-24		
Tue	3-Sep-24	W	6.00
Wed	4-Sep-24		
Thu	5-Sep-24	w	6.00
Fri	6-Sep-24		
Sat	7-Sep-24		
Sun	8-Sep-24		
Mon	9-Sep-24	W	3.00
Tue	10-Sep-24	W	7.00
Wed	11-Sep-24		
Thu	12-Sep-24	w	7.00
Fri	13-Sep-24		
Sat	14-Sep-24		
Sun	15-Sep-24		
Mon	16-Sep-24	W	2.00
Tue	17-Sep-24	w	7.00
Wed	18-Sep-24	w	2.00
Thu	19-Sep-24	w	7.00
Fri	20-Sep-24		
Sat	21-Sep-24		
Sun	22-Sep-24		
Mon	23-Sep-24	W	1.00
Tue	24-Sep-24	W	6.00
Wed	25-Sep-24		
Thu	26-Sep-24	W	6.00
Fri	27-Sep-24		
Sat	28-Sep-24		
Sun	29-Sep-24		
Mon	30-Sep-24		

60.00

Date:	Reason:

Signature:

Kathleen Wilson

Date:

10/1/2024



PO#35085

W.B.MASON CO., INC.
 59 Centre St
 Brockton, MA 02301
 Address Service Requested
 888-WB-MASON www.wbmason.com

Invoice Number	251764723
Customer Number	C2440056
Invoice Date	01/20/2025
Due Date	02/19/2025
PO Number	35085
Order Date	01/15/2025
Order Number	S149370799
Order Method	WEB

Office of Management and Budget
 233 E. Washington St, Room 213
 Syracuse NY 13202

Delivery Address
 Office of Management & Budget
 233 E. Washington St, Room 213
 Syracuse NY 13202

W.B. Mason Federal ID #: 04-2455641

Important Messages

IMPORTANT UPDATE REGARDING W.B. MASON RETURNS POLICY:

Unopened items must be returned within 30 days. Missing, damaged, defective or expired items must be reported within 14 days. Visit www.wbmason.com to view our entire Return Policy

Thank you for your business! We encourage you to visit www.wbmason.com/Payment for 24/7 access to your account. We offer the ability to pay online, and view or download invoices.

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
HEWCZ993A	PRTR,OJ 200 MOBILE,USB/WIFI	1	EA	289.99	289.99

SUBTOTAL: 289.99
TAX & BOTTLE DEPOSITS TOTAL: 0.00
ORDER TOTAL: 289.99
Total Due: 289.99

To ensure proper credit, please detach and return below portion with your payment



W.B. MASON CO., INC.
 PO BOX 981101
 BOSTON, MA 02298-1101

Remittance Section	
Customer Number	C2440056
Invoice Number	251764723
Invoice Date	01/20/2025
Terms	Net 30
Total Due	289.99

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT. PAY ON OUR WEBSITE OR SEND PAYMENT TO:

Office of Management and Budget
 233 E. Washington St, Room 213
 Syracuse NY 13202

W.B. MASON CO., INC.
 PO BOX 981101
 BOSTON, MA 02298-1101



W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

Invoice Number	254063622
Customer Number	C2069181
Invoice Date	05/05/2025
Due Date	06/04/2025
PO Number	SYGOV-0000036876
Order Date	05/02/2025
Order Number	S152650485
Order Method	PHONE

8735 1 AB 0.593 E0233X I0391 D14307430980 S2 P10804318 0001:0001



CITY OF SYRACUSE-DEPT. OF PUBLIC WORKS
1200 CANAL ST
SYRACUSE NY 13210-1333

Delivery Address

City of Syracuse - Dept of Public Works
Attn.: JENNA VENDETTI
1200 Canal Street
Syracuse NY 13210

W.B. Mason Federal ID #: 04-2455641

PO 36876

Important Messages

Sign up for Paperless Invoicing at wbmason.com/paperless. Your Registration Code: 5637521831

Looking for an easier way to see and pay bills?

Visit WWW.WBMASON.COM/ACCOUNTSTATEMENT.aspx to access your account, go paperless, review invoices and account statements, and link your checking account or credit card to make fast secure payments.

All 3 Printers received

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
HEW6GW99F	PRTR,LJ M234DW MFP,P/C/S,USB/ETH/WIFI	3	EA	169.99	509.97

SUBTOTAL: 509.97
TAX & BOTTLE DEPOSITS TOTAL: 0.00
ORDER TOTAL: 509.97
Total Due: 509.97

Main Office

To ensure proper credit, please detach and return below portion with your payment



W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101

Remittance Section

Customer Number	C2069181
Invoice Number	254063622
Invoice Date	05/05/2025
Terms	Net 30
Total Due	509.97

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT. PAY ON OUR WEBSITE OR SEND PAYMENT TO:

CITY OF SYRACUSE-DEPT. OF PUBLIC WORKS
1200 CANAL ST
SYRACUSE NY 13210-1333

W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101



W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

Invoice Number	253875739
Customer Number	C2161231
Invoice Date	04/25/2025
Due Date	05/25/2025
Order Date	04/24/2025
Order Number	S152391269
Order Method	WEB

APO # 33946

City of Syracuse - Personnel
300 South State Street, 7th Floor Room 7
Syracuse NY 13202

Delivery Address

City of Syracuse - Personnel
Attn.: Lena Robinson - Human Resources
300 South State Street, 7th Floor Room 757
Syracuse NY 13202

W.B. Mason Federal ID #: 04-2455641

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ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
TOP20816	NOTEBOOK,GFC PRJ PLNR,WHT	1	EA	5.96	5.96
MMM65324APVAD	PAD,PST IT,11/2X2,24,PST	1	PK	7.77	7.77
MMM6605PKAST	STICKY NOTES,4"X6",BEACHSIDE CAFE,100SHT/PD,5PD/PK	1	PK	8.82	8.82
MMM6306PK	PAD,POST-IT LND 3X3,YW	1	PK	4.98	4.98
AAGG52014	PLANNER,WK,8X11,JAN-DEC,BY	1	EA	13.51	13.51
OXF57502	PORTFOLIO,LTR,2PCKT,BE [5012523] 25/BX	11	BX	13.83	152.13
SAF3271BL	TRAY,LETTER, TRIPLE,BK	1	EA	25.42	25.42

- Please See Next Page for Continuation -

To ensure proper credit, please detach and return below portion with your payment



W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101

Remittance Section	
Customer Number	C2161231
Invoice Number	253875739
Invoice Date	04/25/2025
Terms	Net 30
Total Due	227.49

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT. PAY ON OUR WEBSITE OR SEND PAYMENT TO:

City of Syracuse - Personnel
300 South State Street, 7th Floor Room 7
Syracuse NY 13202

W.B. MASON CO., INC.
PO BOX 981101
BOSTON, MA 02298-1101



W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

Customer Number	C2161231
Invoice Number	253875739
Invoice Date	04/25/2025

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
- Continued On From Previous Page -					
VER99123	16GB STORE AND GO FLASH DRIVE 4PK IN BLUE, GREEN, RED & BLU	1	PK	8.90	8.90

SUBTOTAL:	227.49
TAX & BOTTLE DEPOSITS TOTAL:	0.00
ORDER TOTAL:	227.49
Total Due:	227.49

Robert Henty Landscaping Inc.

INVOICE

3767 ABBEY ROAD
 SYRACUSE, NY 13215

(315)415-7332

111

SOLD TO:
 CITY OF SYRACUSE
 CODES DEPT

INVOICE DATE August 13, 2024

33700

ATTN: ACCOUNTS PAYABLE

Sales Tax Rate: 0.00%

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	8/12/24 - Court Street & Grant Blvd 1024-1124	\$2,300.00	\$2,300.00
SUBTOTAL			\$2,300.00
TAX			\$0.00
			\$2,300.00
PAY THIS AMOUNT			

DIRECT ALL INQUIRIES TO:
 TIM POLGE
 (315)415-7332
tpolge@twcny.rr.com

MAKE ALL CHECKS PAYABLE TO:
 ROBERT HENTY LANDSCAPING INC
 3767 ABBEY ROAD
 SYRACUSE, NY 13215

THANK YOU FOR YOUR BUSINESS!



Supplying the Construction, Industrial & Government Markets Since 1907

Remit To:
P.O. Box 476
Utica, NY 13503
A/R Questions:
ar@MQB.com

INVOICE

Main Office: 1300 Stark Street
Utica, NY 13502
Ph: (315) 724-7119
Fax: (315) 724-0171

E-mail: sales@MQB.com
22696 Murrock Circle
Watertown, NY 13601
Ph: (315) 788-2612
Fax: (315) 785-0361

Web: www.MQB.com
6300 East Molloy Road
East Syracuse, NY 13057
Ph: (315) 671-4400
Fax: (315) 671-4404

INVOICE NO. 4264101	INVOICE DATE 5/21/2025 15:44:49
ORDER NO. 2479001	PICK TICKET NO. 3393821

PAGE 1 of 1

Bill To:
CITY OF SYRACUSE DPW
MAIN OFFICE ACCTS PAYABLE
1200 CANAL ST. EXT
SYRACUSE, NY 13210

Ship To:
CITY OF SYRACUSE DPW
MAIN OFFICE ACCTS PAYABLE
1200 CANAL ST. EXT
SYRACUSE, NY 13210

Customer ID: 102525

Ordered By: Pat Schell

PO NO.		ORDER DATE			SALES REP		TAKER		BRANCH
SYGOV-0000036971		5/13/2025 12:32:36			JOE ADDISON		JADDISON		Syracuse
ORDERED	SHIPPED	B/O	U/M	Disp.	ITEM ID / DESCRIPTION	PRICE U/M	PRICE	EXTENSION	

Carrier: MQB Van

Tracking #:

50	50	0 EA	1.0		75-3301-S MAJ SMALL CLASS 3 LIME VEST	EA 1.0000	8.2900	414.50
100	100	0 EA	1.0		75-3301-M MAJ MED CLASS 3 LIME VEST	EA 1.0000	8.2900	829.00
200	200	0 EA	1.0		75-3301-L MAJ LARGE CLASS 3 LIME VEST	EA 1.0000	8.2900	1,658.00
100	100	0 EA	1.0		75-3301-XL MAJ XL CLASS 3 LIME VEST	EA 1.0000	8.2900	829.00
100	100	0 EA	1.0		75-3301-2XL MAJ 2XL CLASS 3 LIME VEST	EA 1.0000	8.2900	829.00

Total Lines: 5

SUB-TOTAL: 4,559.50

TAX: 0.00

AMOUNT DUE: 4,559.50

U.S. Dollars

TERMS	NET DUE DATE	DISC DUE DATE	DISCOUNT AMOUNT
1.5% 10 Net 30	6/20/2025	5/31/2025	68.39

PLEASE NOTE: Payments on account by credit card made ten days after the invoice date will be assessed a 2% convenience fee at the time the card is processed. Please contact Colleen at (315) 724-7119 with any questions.

Invoices for which payment has not been received and processed by closing date on monthly statement are subject to a FINANCE CHARGE of 1-1/2% (this is an ANNUAL PERCENTAGE RATE of 18%).

X REC'D BY:

SIGNATURE

PRINT LAST NAME



Remit to
Fastenal Company
P.O. Box 1286
Winona, MN 55987-1286

INVOICE

Page 1 of 1

Cust. No. NYSY10068
Cust. P.O. 33461
Job No.
Contract No. Nat'l IPA/Omnia #R240802

For billing questions
950 Spencer St
SYRACUSE, NY 13204

Invoice Date
04/23/2025

Invoice No.
NYSY189293

Invoice Total
594.55 USD

Phone 315/423-3728
Fax 315/423-4109

Final Due Date
(NET30) 05/23/2025

Sold To

CITY OF SYRACUSE-PUBLIC WORKS MEM GARAGE
1200 CANAL ST
SYRACUSE, NY 13210

Ship To

CITY OF SYRACUSE-PUBLIC WORKS MEM
GARAGE
950 SPENCER ST
SYRACUSE, NY 13204

This Order and Document is subject to the "Terms of Purchase" posted on www.fastenal.com.

Line No	Quantity Ordered	Quantity Shipped	Quantity Backordered	Description	Control No.	Part No.	Price / Hundred	Amount
1	16	16	0	ALY CLVS GRB HK 3/8	130108	44006	2,141.2500	342.60 Y
1	50	50	0	8MM-1.25X208.8 HCS Z	NNVAK0001	1138615	19.6800	9.84 Y
2	4	4	0	24" Fine Poly Broom	130852	0600437	2,886.8000	115.47 Y
3	15	15	0	HCS 5/8-11 x 4.5 YZ8	200306715	15321	324.4800	48.67 Y
4	20	20	0	10.9HCS MBX30YZ FT	210316998	0128761	34.5400	6.91 Y
5	5	5	0	2x1/4 T3TR BackUpPad	160280553	0815012	1,421.2500	71.06 Y

Received By



Tax Exemption

Comments

Contact: patrick schell CONTRACT:Nat'l IPA/Omnia #R240802

Subtotal	594.55
Shipping & Handling	0.00
NY State Tax	0.00
County Tax	0.00
City Tax	0.00
Total	594.55

Reasonable collection and attorneys fees will be assessed to all accounts placed for collection.

No materials accepted for return without our permission. All discrepancies must be reported within 10 days.

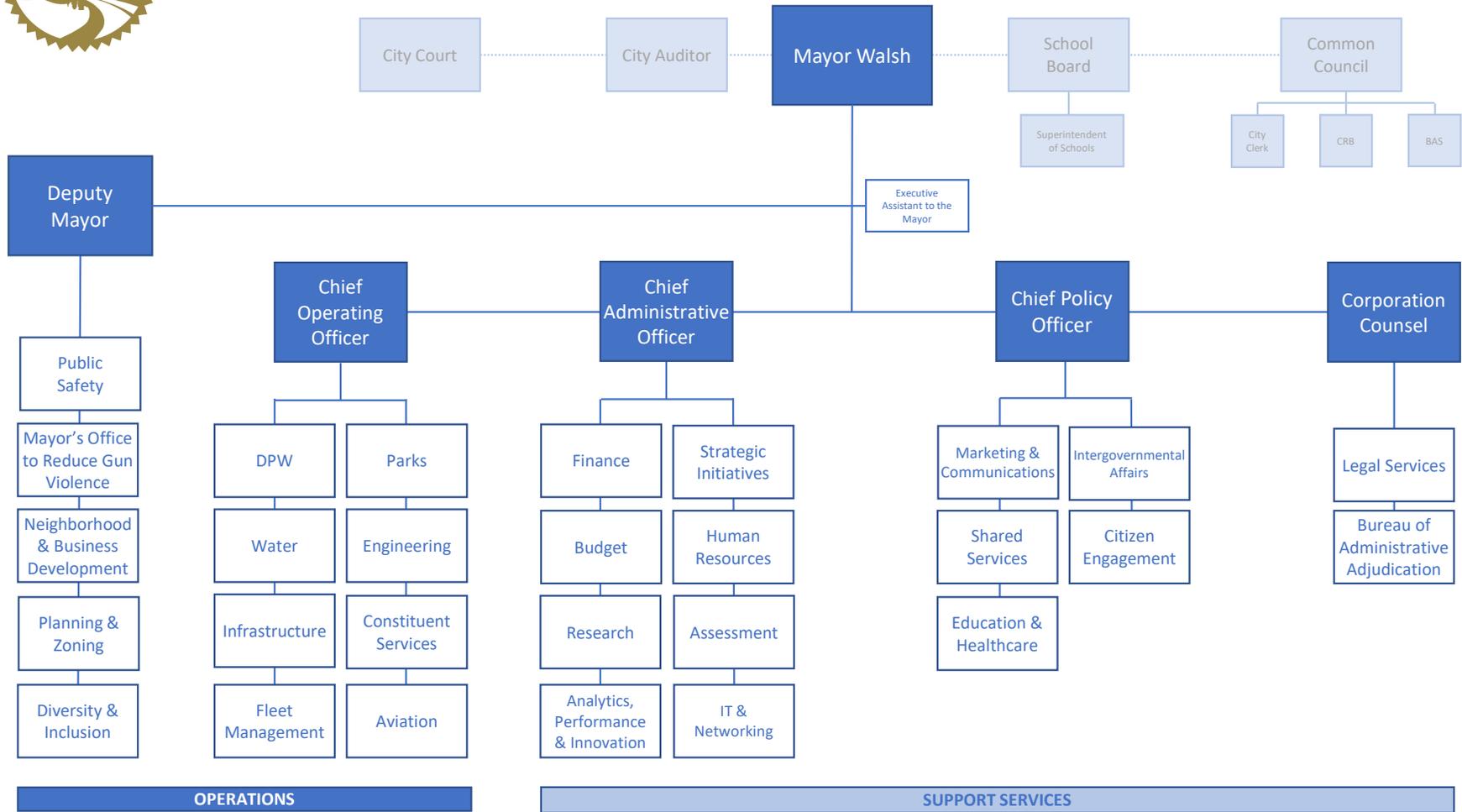
If you re-package or re-sell this product, you are required to maintain integrity of Country of Origin to the consumer of this product.

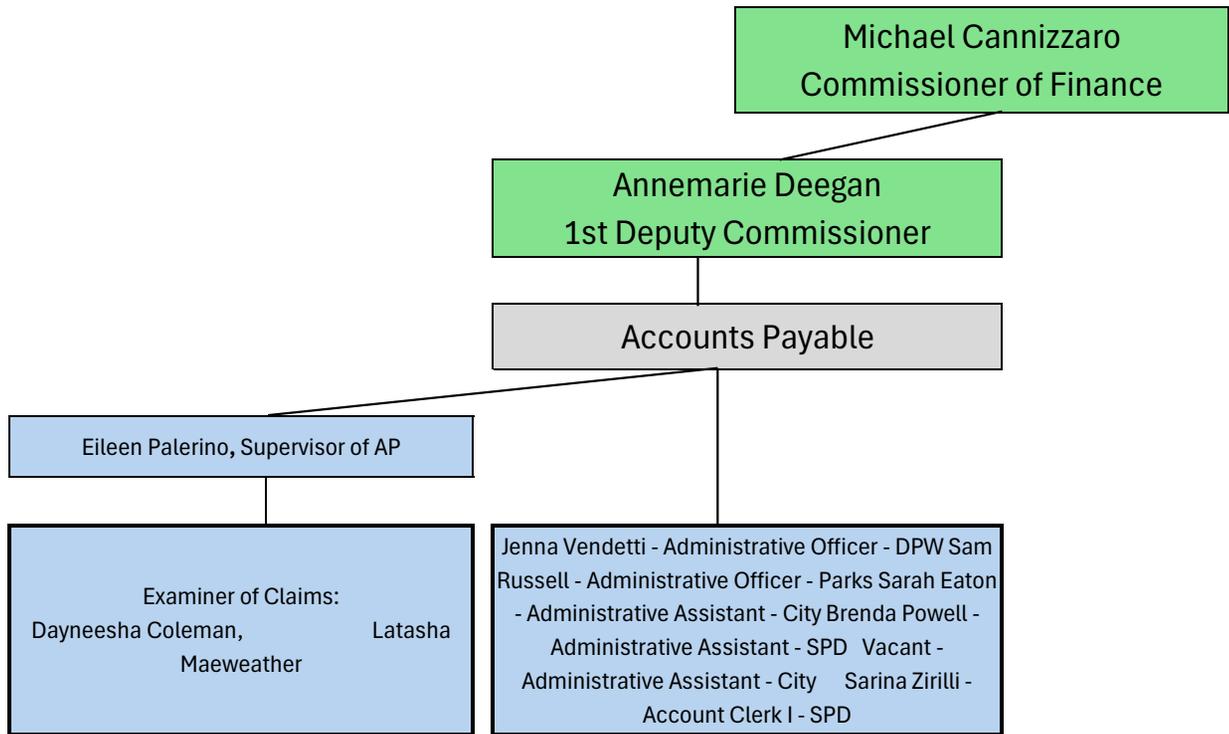
Please pay from this invoice.

Invoice: NYSY189293 Cust: NYSY10068



Walsh Administration Organizational Structure 2024





All staff work Full time in office

ARTICLE III. - TRAVEL POLICY

Footnotes:

--- (3) ---

Editor's note— L.L. No. 6-2020, adopted August 3, 2020, amended article III in its entirety to read as herein set out. Former article III, §§ 12-61—12-65, 12-71—12-74, 12-81—12-83, pertained to travel and travel expenses, and derived from L.L. No. 7-1962, §§ 1—4; L.L. No. 13-1968, §§ 1, 2; L.L. 1-1975, §§ 1, 2; L.L. No. 3-1976, § 1; L.L. No. 4-1976, §§ 1—4.

DIVISION 1. - GENERALLY

Sec. 12-51. - Purpose.

The purpose of this article is to establish a comprehensive travel policy for the city of Syracuse pursuant to the authority granted to the city by Sections 77-b of the New York State General Municipal Law, as amended, which authorizes and empowers the common council of the city of Syracuse to enact legislation to delegate the power to authorize travel for official city business, including all actual and necessary expenses of all elements of such travel and Section 77-c of the General Municipal Law, as amended, which authorizes and empowers the common council of the city of Syracuse to enact legislation adopting a reasonable per diem allowance for meals in lieu of reimbursing employees for their actual and necessary expenses for meals in conjunction with travel on official business.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-52. - Scope.

The provisions of this article shall be applicable to all city officials and employees for all travel outside of Onondaga County.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-53. - Violations.

Any officer or employee of the city of Syracuse who violates any of the provisions of this policy may have reimbursement for otherwise authorized expenses denied.

(L.L. No. 6-2020, 8-3-20)

DIVISION 2. - CONVENTIONS, CONFERENCES, SCHOOLS, AND OTHER OFFICIAL BUSINESS TRAVEL

Sec. 12-54. - Authority to authorize attendance.

Pursuant to Section 77-b of the General Municipal Law, as amended, power is hereby delegated to the Mayor to both authorize the attendance of city officers and employees to attend an official or unofficial convention, conference, school or other official business travel conducted for the betterment of municipal government, and to delegate said authority to city department heads for the attendance of their respective departmental employees. If the estimated travel costs are over one thousand dollars (\$1,000.00) the travel must also be approved by the mayor or budget director. A budget analyst must confirm the availability of departmental or grant funds to cover the expense of the proposed travel.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-55. - Time for submission of request.

Complete requests for all travel, must be entered into the system, designated by the mayor, which includes approval by the bureau of accounts at least two (2) weeks prior to the date of travel. Requests submitted less than two (2) weeks prior to the date of travel must provide the rationale for the timing of the request. If a discount applies for early registration or for a government rate, request for travel must be submitted in advance to ensure lowest available rate is obtained, whenever practicable.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-56. - Contents of complete request.

A complete travel request shall contain all relevant documentation including, but not limited to the dates of travel, proposed itinerary, conference brochure, costs of hotel and flight and other means of transportation. Clear and concise justification for all travel is required. The budget account to which the travel is to be charged must be specified, including funding sources when grant funds are being utilized. Incomplete requests will not be accepted.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-57. - Travel days.

If the convention, conference, school, or other official city business concludes with sufficient time for the traveler to return to Syracuse that day, the traveler is required to do so. If the traveler opts to stay over, they must obtain approval from their department head and utilize the teleworking policy, personal time, or vacation time. The traveler will be responsible for all additional travel related expenses

(L.L. No. 6-2020, 8-3-20)

Sec. 12-58. - Meal allowance.

The United States General Services Administration rate or the rate set by any succeeding federal entity charged with setting such rates, including any periodic adjustments, shall be the city of Syracuse per diem allowance for meals. There will be a proportionate adjustment for the per diem meal allowance when travel does not encompass the entire day. The current standards for meal allowance will be made available to employees by the commissioner of finance.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-59. - Lodging.

If a government rate exists and is the least expensive option, travelers are required to use it. The city of Syracuse is exempt from certain taxes on hotel charges. A tax exempt certificate, must be obtained from the commissioner of finance and must be presented to verify the city's tax exempt status.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-60. - Payment of travel and living expenses authorized.

Actual or necessary expenses of travel, meals, lodging, registration fees and tuition incurred by any person duly authorized to attend a convention, conference, school, or other official business travel shall be a city charge against the proper appropriation item of the respective department, and shall be paid by the commissioner of finance upon presentation of a duly itemized voucher, supported by invoices or receipts, and signed by the respective claimant and department head. authorized tuition fees shall include required courses to maintain New York State mandated professional certifications.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-61. - Reimbursement of eligible out of pocket expenses.

Any out of pocket expenses paid by the officer or employee that are eligible for reimbursement by the city must be documented with a receipt. A voucher must be submitted for reimbursement along with supporting documents within a reasonable time, not to exceed six (6) weeks, from the return date from the approved travel. Examples of common reimbursable items are: toll receipts, original paid hotel bills, parking receipts and gas receipts for city-owned vehicles. The city will reimburse travelers for up to a fifteen (15) percent gratuity for transportation such as taxi's or ride services. Any gratuity in excess of fifteen (15) percent is the responsibility of the traveler.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-62. - Advancement of expenses.

The commissioner of finance is authorized to advance money in a sum not to exceed five hundred dollars (\$500.00) for estimated expenditures for registration fees, travel, meals, lodging, and tuition to any duly authorized city official and employee traveling outside the County of Onondaga upon official city business or to attend a convention, conference or school upon submission of a signed statement on a form to be prescribed by the commissioner of finance specifying the destination of the trip, purpose and estimated cost for registration fees, travel, meals, lodging, and tuition.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-63. - Accounting for expenses required.

Within five (5) days after the official or employee shall return to the city following the completion of the travel, unless such time shall be extended by the commissioner of finance, such city official or employee shall submit to the commissioner of finance an itemized signed statement of actual expenditures incurred and refund monies advanced in excess of said expenditures or submit a signed statement as to actual expenditures in excess of the advance.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-64. - Failure to properly account for expenditures.

In the event any city official or employee receiving an advance, as authorized herein, shall fail to submit a signed itemized statement as to actual expenditures and/or fails to refund monies advanced in excess of such expenditure, the commissioner of finance is authorized after written notice to the city official or employee to withhold the amount of the advance from the salary of such individual.

(L.L. No. 6-2020, 8-3-20)

DIVISION 3. - VEHICLE EXPENSES

Sec. 12-65. - Travel outside Onondaga County.

Officers or employees traveling outside Onondaga County by automobile must first request a city vehicle. If a city vehicle is unavailable, a privately-owned vehicle may be used. If a rental vehicle is required, specific approval must be granted by the department head. If the travel involves tolls, an EZpass transponder should be requested.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-66. - Reimbursement authorized.

The commissioner of finance is authorized to reimburse travel expenses of city officers or employees traveling in privately-owned vehicles outside Onondaga County for business or educational purposes at the current rate established by the Internal Revenue Service. The total travel mileage must be calculated, using a mapping website such as MapQuest or Google Maps, from the city work address to the final destination and back to the city work address. The travel request must be supported by a copy of the total mileage calculation.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-67. - City credit card.

The city credit card can be used to pay for approved departmental travel expenses within a designated monetary limit; unless a higher monetary limit is authorized by the commissioner of finance upon a departmental showing of need.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-68. - Severability.

The invalidity of any provision or provisions of this chapter shall not affect the validity of the remaining provisions thereof, but such remaining provisions shall continue in full force and effect.

(L.L. No. 6-2020, 8-3-20)

Sec. 12-69. - Effective date.

This local law, as amended, shall take effect immediately subject to the provisions of the Municipal Home Rule Law of the State of New York.

(L.L. No. 6-2020, 8-3-20)

Secs. 12-70—12-100. - Reserved.

Travel Policy for the City of Syracuse

Updated and voted on by the Common Council on August 3rd, 2020, to take effect immediately.

Approvals needed:

The Mayor can authorize and delegate authority to Department Heads to approve travel of their respective departmental employees. If the estimated travel costs are over \$1,000 the travel must also be approved by the Mayor or the Budget Director. A Budget Analyst must confirm the availability of Departmental or grant funds to cover the expense of the proposed travel.

Approvals due:

Requests for travel should be entered into the system at least 2 weeks prior to the date of travel.

Personal credit cards:

Flight or hotel reservations using personal credit cards should not be made prior to approved authorizations of travel.

City credit cards:

The City Credit Card can be used to pay for approved Departmental travel expenses within a designated monetary limit; unless a higher monetary limit is authorized by the Commissioner of Finance upon a Departmental showing of need.

Vehicle:

If the traveler must drive and is departing from Syracuse, they must request a city car from the fleet manager. If the request is denied, they may use a personal vehicle. If a rental car is needed, approval must be granted by their Department Head.

Mileage:

Mileage will be paid at the rate set by IRS guidelines when people are traveling with a personal car outside of the County. A website such as MapQuest or Google should be used in order to calculate total mileage. When entering locations, the employees' work address should be used as the start location followed by the final destination as the end location.

Tax exempt:

The City of Syracuse is exempt from certain taxes on hotel charges. Tax exempt certificate must be presented to the hotel to verify our tax exempt status. To download the appropriate form, use the following link:

https://www.tax.ny.gov/pdf/current_forms/st/st129_fill_in.pdf . If you have any questions please contact the Bureau of Accounts.

Meals:

A standard per diem allowance is set for meals and is the same as the United States General Services Administration rate. If an employee leaves for travel after 7am and/or returns from before 8pm they will only receive 75% of the per diem for those days.

Receipts:

Any out of pocket expenses paid by the employee that are eligible for reimbursement by the City must be documented with a receipt. A voucher must be submitted to the Bureau of Accounts requesting reimbursement along with a copy of the approved travel request form within three weeks from the approved travel date. Examples of common reimbursable items are: toll receipts, original paid hotel bills, parking stubs and gas receipts for city owned vehicles.

Discounts:

If a discount applies for early seminar registration or if there is a deadline, please submit paperwork well in advance so that the Bureau of Accounts has ample time to process the paperwork and send out the payments. Paperwork should be received by 12:00 on Friday in order for a check to be issued 6 business days later.

Late requests:

Clear justification must be provided for late submittal and must be approved by the Department Head. In order to receive reimbursements for late travel requests, the employee needs to show need written approval from their Department Head.

Tipping:

The City will reimburse travelers for up to a 15% gratuity for transportation like cabs, Uber, or Lyft. If the traveler tips above the 15%, they are financially responsible for the difference.

Violations:

Violation of the policy may result in reimbursement refusal

EZ-Pass:

If travel involves tolls, the traveler should request an EZpass from the Fleet Manager.

Government rate:

If a government rate exists and is the least expensive option, travelers are required to use it.

Returning from a trip:

If travelers are able to return to Syracuse the day their conference or meeting ends, they are required to do so. If the traveler opts to stay over, they must obtain approval from their department head and utilize the teleworking policy, personal time, or vacation time. The traveler will be responsible for all additional travel related expenses.

Local travel:

Travel forms are not required if travel is within Onondaga County and there are no expenses. Only approval from the Department Head is necessary.

Local travel - car:

Employees traveling within the County are permitted to use their own car, however they will not receive mileage reimbursement. They will not receive meal reimbursements.

Overages:

If employees spend more than 10% of their approved expenses they will need to submit a travel amendment form.



An official website of the United States government FY 2025 per diem rates for Syracuse, New York | GSA



U.S. General Services Administration

FY 2025 per diem rates for Syracuse, New York

Change fiscal year: or

[New search](#)

Daily lodging rates (excluding taxes) | October 2024 - September 2025

Cities not appearing below may be located within a county for which rates are listed. To determine the county a destination is located in, visit the

[Census Geocoder](#) .

Primary destination	County	2024 Oct	Nov	Dec	2025 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Syracuse / Oswego	Onondaga / Oswego	\$122	\$122	\$122	\$122	\$122	\$122	\$122	\$122	\$122	\$122	\$122	\$122

Meals and incidental expenses (M&IE) rates and breakdown

The M&IE total is the full daily amount for a single calendar day when that day is neither the first nor last day of travel. The amount received on the first and last day of travel equals 75% of the M&IE total.

See [M&IE breakdowns](#) for information related to the individual meal amounts.

Primary destination	County	M&IE total	Breakfast	Lunch	Dinner	Incidental expenses	First and last day of travel
Syracuse / Oswego	Onondaga / Oswego	\$80	\$20	\$22	\$33	\$5	\$60.00



FY 2025 per diem rates for Chicago, Illinois



U.S. General Services Administration

Change fiscal year: or

[New search](#)

Daily lodging rates (excluding taxes) | October 2024 - September 2025

Cities not appearing below may be located within a county for which rates are listed. To determine the county a destination is located in, visit the [Census Geocoder](#).

Primary destination	County	2024 Oct	Nov	Dec	2025 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Chicago	Cook / Lake	\$223	\$223	\$142	\$142	\$142	\$142	\$234	\$234	\$234	\$202	\$202	\$223

Meals and incidental expenses (M&IE) rates and breakdown

The M&IE total is the full daily amount for a single calendar day when that day is neither the first nor last day of travel. The amount received on the first and last day of travel equals 75% of the M&IE total. See [M&IE breakdowns](#) for information related to the individual meal amounts.

Primary destination	County	M&IE total	Breakfast	Lunch	Dinner	Incidental expenses	First and last day of travel
Chicago	Cook / Lake	\$92	\$23	\$26	\$38	\$5	\$69.00

This content is from the eCFR and is authoritative but unofficial.

Title 41 – Public Contracts and Property Management
Subtitle F – Federal Travel Regulation System
Chapter 301 – Temporary Duty (TDY) Travel Allowances
Subchapter B – Allowable Travel Expenses
Part 301-11 – Per Diem Expenses
Subpart A – General Rules

Authority: 5 U.S.C. 5707.

Source: FTR Amdt. 70, 63 FR 15961, Apr. 1, 1998, unless otherwise noted.

§ 301-11.18 What M&IE rate will I receive if a meal(s) is furnished by the Government or is included in the registration fee?

- (a) Except as provided in § 301-11.17 or in paragraph (b) of this section, your M&IE allowance must be adjusted for meals furnished to you by the Government (including meals furnished under the authority of chapter 304 of this title) by deducting the appropriate amount shown at <https://www.gsa.gov/mie>. For meals provided on the day of departure and the last day of travel, you must deduct the entire allocated meal cost from the decreased M&IE rate (see § 301-11.101). The total amount of deductions made will not cause you to receive less than the amount allowed for incidental expenses.
- (b) Your agency, at its discretion, may allow you to claim the full M&IE allowance if:
 - (1) You are unable to consume the furnished meal(s) because of medical requirements or religious beliefs;
 - (2) In accordance with administrative procedures prescribed by your agency, you requested specific approval to claim the full M&IE allowance prior to your travel;
 - (3) In accordance with administrative procedures prescribed by your agency, you have made a reasonable effort to make alternative meal arrangements, but were unable to do so; and
 - (4) You purchase substitute meals in order to satisfy your medical requirements or religious beliefs.
- (c) In your agency's discretion, and in accordance with administrative procedures prescribed by your agency, you may also claim the full M&IE allowance if you were unable to take part in a Government-furnished meal due to the conduct of official business.

[FTR Amdt. 2009-03, 74 FR 16328, Apr. 10, 2009; 74 FR 17437, Apr. 15, 2009, as amended by FTR Amdt. 2009-07, 74 FR 54912, Oct. 26, 2009; FTR Amdt. 2011-03, 76 FR 55275, Sept. 7, 2011; FTR Amdt. 2015-05, 80 FR 45086, July 29, 2015; FTR Amdt. 2018-01, 83 FR 30078, June 27, 2018; 85 FR 39848, July 2, 2020]

Travel Reimbursement (Estimated)

Michael Collins**Chicago, IL****Nov 17 – Nov 20****ORIGINAL**

Date	Meal Type	Amount Due
Nov 17th	First Day of Travel	\$69.00
Nov 18th	Breakfast/Dinner & Incidentals	\$66.00
Nov 19th	Dinner & Incidentals	\$43.00
Nov 20th	Last Day of Travel	\$69.00
Total Reimbursement Amount		\$247.00

ADDITIONAL

Date	Charge Type	Amount Due
Nov 17 th – Nov 19th	Hotel Urban Fee/Urban Tax Fees for Cimone Jordan	\$88.05
Nov 17 th – Nov 19th	Hotel Urban Fee/Urban Tax Fees for Michael Collins	\$88.05
Total Reimbursement Amount		\$176.10

Total Reimbursement Amount Owed = 423.10

2024 Agenda

Day 1

Day 2

Day 3

11.18.2024

Monday

8:00 AM CT -
11:30 AM CT

PRE-CONFERENCE WORKSHOPS



8:00 AM CT -
11:30 AM CT

Tax Credit and Tax- Exempt Bond Boot Camp

Moderator: Don Bernards, Principal, Baker Tilly

SPEAKERS

Katessa Archer
Senior Development
Associate
Dominium

Dave Musial
Managing Director
National Equity Fund

Sarah Scott
Director
Coats Rose

**Katherine
Matkom**
Manager, Multifamily
Underwriting
Illinois Housing
Development Authority



Paul Weissman
Senior Managing Director,
Head of Affordable

8:00 AM CT -
11:30 AM CT

Nuts and Bolts of Deal Structuring

Moderator: Phil Melton, Managing Director, Cohen-Esrey Capital Partners

SPEAKERS

Linda Hill
Executive Vice President,
Tax Credit Equity
Merchants Capital

Robert Hoskins
Managing Principal
The NuRock Cos.

Cesar Diaz
Managing Director,
Originations
NewPoint Real Estate
Capital

Chris Dischinger
Co-Principal
LDG Development



12:00 PM CT -
1:30 PM CT

Women in Affordable Housing Networking Luncheon

Moderator: Stacy Kaplowitz, Vice President and Managing Regional Partner, Lincoln Avenue Communities

SPEAKERS

Allyson Carpenter
Vice President of
Development and
Northeast/Mid-Atlantic
Regional Leader
McCormack Baron
Salazar

Jana Hageman
President
T&H Investments

Ann Silverberg
CEO, Northern California
Affordable and Northwest
Divisions
Related California



1:00 PM CT -
1:30 PM CT

Opening Network Reception



Outlook

VP, Housing Finance
Policy Center
Urban Institute



2:15 PM CT -
3:30 PM CT

State of the Industry Power Panel

Moderator: Christine Serlin, Editor, Zonda



SPEAKERS

Mahesh Aiyer
Managing Director
Citi Community Capital

Maria Barry
Managing Director and
Community Development
Banking National
Executive
Bank of America

Bob Moss
Principal and Founding
Partner
MG Housing Strategies

Jeffrey L. Kittle
President and CEO
Kittle Property Group

Alice Carr
CEO
April Housing



3:30 PM CT -
4:00 PM CT

Networking Break



4:00 PM CT -
5:00 PM CT

Affordable Housing Finance Magazine Awards Ceremony



5:00 PM CT -
7:15 PM CT

Welcome and Awards Reception



11.19.2024

Tuesday

8:00 AM CT -
9:00 AM CT

Breakfast



9:00 AM CT -
10:00 AM CT

GENERAL SESSION

Capitol Hill Update

Moderator: Emily Cadik, CEO, Affordable Housing Tax Credit Coalition

SPEAKERS

Sharon Wilson
Géno

President
National Multifamily
Housing Council

Ismael Guerrero

President and CEO
Mercy Housing



David Gasson

Principal and Founding
Partner
MG Housing Strategies

Shannon Ross

Vice President of Policy
Housing Partnership
Network

10:00 AM CT -
10:30 AM CT

Networking Break



CONCURRENT SESSION

10:30 AM CT -
11:30 AM CT

Finance: Bond Financing Update

Moderator: T.J. McElroy, Senior Vice President of Capital Markets, Dominion

SPEAKERS

Allison King
Partner
Tiber Hudson

Nick Hamilton
Senior Managing Director
Lument



David Dill
Managing Director
Stifel, Nicolaus & Co.

Jeffrey Baker
Managing Director
Deutsche Bank

CONCURRENT SESSION

10:30 AM CT -
11:30 AM CT

Development: Developers' Roundtable: Opportunities and Challenges

Moderator: Robin Hughes, President and CEO, Housing Partnership Network

SPEAKERS

Patricia Belden
Executive Vice President of
Real Estate Development
The Community Builders

Ken Lombard
President and CEO
BRIDGE Housing



Tom Tomaszewski
President
The Annex Group

Tim Henkel
President
Pennrose

CONCURRENT SESSION

10:30 AM CT -
11:30 AM CT

Hot Topic: What's Ahead at HUD

Moderator: Denise Muha, Executive Director, National Leased Housing Association

SPEAKERS

Tom Davis
Director of the Office of
Recapitalization,
Department of Housing
and Urban Development

Konrad Schlater
Vice President,
Development Finance
Preservation of Affordable
Housing



Deborah VanAmerongen

Housing and Real Estate
Nixon Peabody

SPOTLIGHT SESSION

11:30 AM CT -
12:00 PM CT

Spotlight Sessions



SPOTLIGHT SESSION

11:30 AM CT -
12:00 PM CT

NEW! Finance: Utilizing Green Programs

SPEAKERS

Tom Davis
Director of the Office of
Recapitalization,
Department of Housing
and Urban Development

**Michael
LoStocco**
Vice President
PGIM Real Estate



SPOTLIGHT SESSION

11:30 AM CT -
12:00 PM CT

NEW! Development: 5 Strategies for Navigating Insurance Costs

SPEAKERS

Laura Burns
President and CEO
The Eagle Point Cos.

Thom Amdur
Senior Vice President for
Policy & Impact
Lincoln Avenue
Communities



SPOTLIGHT SESSION

11:30 AM CT -
12:00 PM CT

NEW! Hot Topic: Tapping Into Technology

SPEAKERS

Donald Nuzzio
Vice President of
Development
TM Associates

Aki Karja
Head
Fairstead Ventures



12:00 PM CT -
1:30 PM CT

Networking Lunch



CONCURRENT SESSION

1:30 PM CT -
2:30 PM CT

NEW! Finance: Expand Your Finance Toolkit

Moderator: R.J. Pasquesi, President, KCG Cos.

SPEAKERS

Alexis Dunfee
Senior Vice President,
Development
Wallick Communities

Sam Adams
Managing Director
KeyBanc Capital Markets



Jeanne Marie
Coronado
Vice President, Debt and
Structured Finance
CBRE

Shannon
Nazworth
President and CEO
Ability Housing

1:30 PM CT -
2:30 PM CT

CONCURRENT SESSION

NEW! Development: Cutting-Edge Innovations in Affordable Housing

Moderator: Michelle Norris, Principal, N-Sights Consulting

SPEAKERS

Keith Harris
President
AVID, a subsidiary of
Avanath Capital
Management

Caleb Roope
President and CEO
The Pacific Cos.

Kevin Dreyfuss-
Wells
Vice President,
Architecture
RDL Architects

David Cleghorn
President
HELP Development Corp.



1:30 PM CT -
2:30 PM CT

CONCURRENT SESSION

NEW! Hot Topic: Delving Into Dispositions

Moderator: Daniel Rosen, Partner, Klein Hornig

SPEAKERS

Kimberly Brown
Director, Asset
Management
Vitus

Kevin Day
Vice President, Portfolio
Management
Conifer

Brandon McCall
Vice President of
Structured Finance
National Equity Fund

Beth Mullen
Partner, Affordable
Housing Practice Leader
CohnReznick



2:30 PM CT -
3:00 PM CT

Networking Break



3:00 PM CT -
4:00 PM CT

CONCURRENT SESSION

Finance: Partnering With State HFAs

Moderator: Maureen Reichert, Partner, RubinBrown

SPEAKERS

Cody Campbell
Director of Multifamily
Programs
Texas Department of
Housing and Community
Affairs

Emily Mueller
Schwartz
Assistant Director, Policy
and Research
Illinois Housing
Development Authority

Assistant Director of
Production for the
Affordable Rental Housing
Division
Oregon Housing and
Community Services

Georgia Department of
Community Affairs

CONCURRENT SESSION

3:00 PM CT -
4:00 PM CT

NEW! Development: Unlocking Housing for the “Missing Middle”

Moderator: Dee Walsh, Executive Vice President and Chief
Operating Officer, Mercy Housing

SPEAKERS

Jillian Grzywacz
Senior Director, Capital
Markets
JLL

Kunal Chothani
Vice President,
Acquisitions
The Michaels
Organization



Alexander Marte
Senior Development
Manager
Gilbane Development Co.

Alan Sage
Vice President
Goldman Sachs, Urban
Investment Group

CONCURRENT SESSION

3:00 PM CT -
4:00 PM CT

NEW! Hot Topic: Adapting Businesses for Modern Challenges

Moderator: Brian Swanton, President and CEO, Gorman & Co.

SPEAKERS

Aaron Pechota
Executive Vice President
The NRP Group

Kristi Morgan
Principal
Commonwealth
Development Corporation



Veronica
Gonzalez
Development Director,
Midwest
The NHP Foundation

Jeffrey Woda
Founder and Principal
Woda Cooper Cos.

NOTE

4:15 PM CT -
5:15 PM CT

Kindness, Math + the Power of Goodwill

SPEAKERS

James Rhee
Founder
the red helicopter



5:15 PM CT -
6:30 PM CT

Networking Happy Hour



11.20.2024

Wednesday

7:45 AM CT -
8:45 AM CT

Breakfast



8:45 AM CT -
9:45 AM CT

Debt Financing Power Panel

Moderator: Tricia Yarger, Vice President, Head of Capital Markets,
Pennrose

SPEAKERS

Lopa Kolluri
Head, Affordable Housing
Lending
M&T Bank

Matthew
Napoleon
Senior Managing Director
Berkadia

Managing Director,
Community Development
Banking
JPMorgan Chase

Chief Credit Officer
Fallbrook Financial
Services Co.



Ed Delany

Senior Director and Senior
Capital Officer
Capital One

9:45 AM CT -
10:45 AM CT

Tax Credit Equity Outlook Power Panel

Moderator: Caleb Roope, President and CEO, The Pacific Cos.

SPEAKERS

Kari Downes
President
Enterprise Housing Credit
Investments

Lisa Gutierrez
Senior Vice President,
Director of Business
Development
U.S. Bancorp Impact
Finance

Dan Metz
Managing
Director/Regional Equity
Manager-Midwest
Originations
Wells Fargo

Dudley Benoit
Senior Managing Director,
Affordable Equity-Investor
Relations
Walker & Dunlop



Amy Dickerson
Chief Operating Officer
Hunt Capital Partners

Mark Gipner
Director, Fund
Development
CAHEC

CONTACT US

For registration questions, please
contact Yeleny Flores
yflores@zondahome.com

For exhibitor questions, please
contact Arthur Yampolsky
ayampolsky@zondahome.com

Interested in sponsoring? Please
contact Rob Britt
rbritt@zondahome.com

SPREAD THE WORD

What topics do you want to learn about at
Affordable Housing events? Follow the event
conversation using the hashtag #AHLive



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		USGSA RATES (FY25) - Chicago, Illinois									
	Date	Breakfast Meal Allowance	Lunch Meal Allowance	Dinner Meal Allowance	Incidental Expenses Allowance	Maximum Daily Allowance	75% Rate First/Last Day	Employee Per Diem Request	Audited Per Diem	Rationale for Audited Per Diem	
First Day of Travel	Sunday November 17, 2024	\$23.00	\$26.00	\$38.00	\$5.00	\$92.00	\$69.00	\$69.00	\$69.00	First day of travel per diem is 75% rate of \$69.00. No meals were provided. No reduction to per diem rate, for total of \$69.00	
Full Day at Conference	Monday November 18, 2024	\$23.00	\$26.00	\$38.00	\$5.00	\$92.00	-	\$66.00	\$66.00	Full day per diem is \$92.00. Lunch was provided by the conference. Reduce per diem by \$26.00, for total of \$66.00.	
Full Day at Conference	Tuesday November 19, 2024	\$23.00	\$26.00	\$38.00	\$5.00	\$92.00	-	\$43.00	\$43.00	Full day per diem is \$92.00. Breakfast/Lunch were provided by the conference. Reduce per diem by \$49.00 (\$23.00+\$26.00), for total of \$43.00.	
Last Day of Travel	Wednesday November 20, 2024	\$23.00	\$26.00	\$38.00	\$5.00	\$92.00	\$69.00	\$69.00	\$46.00	First Day of Travel per diem is 75% rate of \$69.00. Breakfast was provided by the conference. Reduce per diem by \$23.00, for total of \$46.00.	
								\$247.00	\$224.00	\$69.00 + 66.00 + 43.00 + 46.00 = \$224.00	

Figures in RED represent meals provided by the conference.
US Code requires the reduction of per diem for meals provided.

Travel Au (Seq Num)	Subject	More Info	Form	Status	Priority	Due Dat	Owner	Date/Time	Last Upd User	Last Upd DTTm	Submit By	Submitted Date	Department	Total Amount	Begin Date
928		Adjustment to Meals not leaving until 4:34 first day of travel and coming home at dinner time last total of 164.50 for a grand total of \$2,726.48 2024 Affordable Housing Event Chicago, IL submitted by Jakia Durham-Kelly entered By Antemarie Deegan	TAR_SYGOV	A	3		ADEEGAN	11/6/2024 13:43	FCALIVA	11/18/2024 16:00	ADEEGAN	11/6/2024 13:43	64200	2726.48	11/17/2024

		Chicago	
Original	Adjusted	November	
521.96	521.96	17 Leaving at 4:34PM	32.25 Minus B, L
67.24	67.24	18 Lunch provided	66
877.78	877.78	19 B & L provided	43
1,095.00	1,095.00	20 breakfast provided	23.25 getting home at dinner
247.00	164.50	Total reimbursement	<u>164.5</u>
2,808.98	2,726.48		

Help Desk Ticket was entered 11/6/2024 11:53 am by Jakia Durham Kelly - it was entered into PeopleSoft Travel Forms on 11/6/2024 by Annemarie Deegan and an email was provided to Jakia with the SEQ# for that request of #6585. this moved the request to Travel Forms Approval workflow.

Form | Instructions | Attachments

Seq # 6585 **Travel_Authorization_Request** Cancel Form Copy Form

Subject MCollins 11/17-20/2024

Priority 3-Standard Due Date Submitted 11/06/24 1:43PM

Status Approved Approver Status

Travelers Name MCollins Total Travel Cost 2726.48

Travel Start Date 11/17/2024 Advance Amount (Opt)

Travel End Date 11/20/2024 Department 64200

Travel Amendment (If applicable) Account 541600

Fund 01

Project (If applicable)

More Information More Information

Adjustment to Meals not leaving until 4:34 first day of travel and coming home at dinner time last day of travel -adjustment to meals (82.50) for a total of 164.50 for a grand total of \$2,726.48
 2024 Affordable Housing Event
 Chicago, IL
 submitted by Jakia Durham-Kelly
 entered By Annemarie Deegan

Form | Instructions | Attachments

Seq # 6585 **Travel_Authorization_Request**

Subject MCollins 11/17-20/2024

Download Templates Personalize | Find | View All | [?] | [?] First 1 of 1 Last

Description	Attached File	Open
1 Travel Template	Travel_fillable_form_FINAL_09092020.pdf	Open

Upload your attachments Personalize | Find | View All | [?] | [?] First 1-2 of 2 Last

Description	Attached File	Attach	Open
1 2024.11.06_Travel_Request_-_Mi	2024.11.06_Travel_Request_-_Michael_Collins_(1_of_2).pdf	Attach	Open
2 Collins_11-7_thru_11-20-24.xls	Collins_11-7_thru_11-20-24.xls	Attach	Open

Travel_Authorization_Request

Subject MCollins 11/17-20/2024

Review/Edit Approvers

Travel Authorization Approval

Travel_Authorization_Request: 6585:Approved View/Hide Comments

TAR Approval Path

```

    graph LR
      A[Mary Yehle  
SYGOV OMB Approver  
11/07/24 - 8:45 AM] --> B[Eileen Palerino  
SYGOV BOA Approver  
11/08/24 - 11:29 AM]
      B --> C[Eric Ennis  
SYGOV Commissioners  
11/08/24 - 12:21 PM]
      C --> D[Frank Caliva  
SYGOV Mayor Approver  
11/18/24 - 4:00 PM]
    
```

Comments

Mary Yehle at 11/07/24 - 8:45 AM
See adjustments for meals



All Search

Advanced Search

Last Search Results

Form Instructions Attachments

Seq # 6585

Travel_Authorization_Request

Cancel Form Copy Form

Subject MCollins 11/17-20/2024

Priority 3-Standard

Due Date

Submitted 11/06/24 1:43PM

Status Approved

Approver Status

Travelers Name MCollins

Total Travel Cost 2726.48

Travel Start Date 11/17/2024

Advance Amount (Opt)

Travel End Date 11/20/2024

Department 64200

Travel Amendment (If applicable)

Account 541600

Fund 01

Project (If applicable)

More Information

More Information

Adjustment to Meals not leaving until 4:34 first day of travel and coming home at dinner time last day of travel -adjustment to meals (82.50) for a total of 164.50 for a grand total of \$2,726.48
2024 Affordable Housing Event
Chicago, IL
submitted by Jakia Durham-Kelly
entered By Annemarie Deegan

Return to Search Notify

All ▾ Search >> Advanced Search Last Search Results

Travel_Authorization_Request

Subject MCollins 11/17-20/2024

Review/Edit Approvers

Travel Authorization Approval

▼ **Travel_Authorization_Request: 6585:Approved**

TAR Approval Path



▼ **Comments**

Mary Yehle at 11/07/24 - 8:45 AM
See adjustments for meals

OK

DON'T FORGET TO BOOK YOUR HOTEL!

A block of hotel rooms have been reserved at a newly renovated The Hyatt Regency Chicago.

If you haven't [booked your hotel room](#) yet, please do so as soon as possible to ensure you have a room.

[Click Here to Book Your Hotel Room Now!](#)

We look forward to seeing you in Chicago!

Name: Michael Collins

Company: City of Syracuse

Event: 2024 AHF Live Summit

Location: Hyatt Regency, Chicago, IL

Date: November 18, 2024 - November 20, 2024

Registration Type: Attendee

Registration Fee Paid: \$1,095.00

Confirmation Number: 3BNFCQCMF29 (Needed to view/modify the registration)

Optional Agenda Items Selected:

[Add to calendar](#)

**AFFORDABLE
HOUSING
FINANCE**

Your payment for the 2024 AHF Live Summit event has been successfully processed. Please save this email for your records.

Transaction Information

*RBD
Travel*

Fw: [EXTERNAL] Registration Confirmed - 2024 AHF Live Summit

From Collins, Michael [REDACTED]
Date Wed 10/30/2024 5:29 PM
To Durham Kelly, Jakia [REDACTED]

Michael Collins
Commissioner, Neighborhood & Business Development
City of Syracuse

One Park Place
300 S. State Street
7th Floor
Syracuse, NY 13202

[REDACTED]
<http://www.syr.gov>



From: AHF Live Summit <yflores@zondahome.com>
Sent: Wednesday, October 30, 2024 11:49 AM
To: Collins, Michael [REDACTED]
Subject: [EXTERNAL] Registration Confirmed - 2024 AHF Live Summit



Dear Michael,

We have received your registration. Please save this email for future reference.

Item	Transaction Information	Quantity	Amount
AHF Live Summit - Full Conference Pass		1	\$1,095.00
			Transaction Total \$1,095.00

Registration Confirmation Number: 3BNFCQCMF29

[View your registration](#)

If you have any questions about this transaction or email, please contact Nina Miller directly at nmiller@zondahome.com.

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cvent

You can check in via the American app 24 hours before your flight and get your mobile boarding pass.

Confirmation code: **ERKAHE**

Sunday, November 17, 2024

SYR Syracuse 4:34 PM	AA 4420 Operated by Republic Airways as American Eagle
ORD Chicago O'Hare 5:50 PM	Seat: 20F Class: Economy (V) Meals:

Wednesday, November 20, 2024

ORD Chicago O'Hare 2:55 PM	AA 4420 Operated by Republic Airways as American Eagle
SYR Syracuse 5:41 PM	Seat: 22A Class: Economy (N) Meals:

[Manage your trip](#)

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NBD Travel

Your purchase

Michael Collins - AAdvantage® #: 12W****

New ticket (0012187945051)
[\$457.45 + Taxes & carrier-imposed fees
\$64.51]

\$521.96

Total cost **\$521.96**

Your payment

Flight Credit (ending 5210) \$692.95

Total paid **\$521.96**

Refund to Credit Card -\$170.99

Bag information

Checked Bag (Airport)		Checked Bag (Online*)	
1 st bag	\$40.00	1 st bag	\$35.00
2 nd bag	\$45.00	2 nd bag	\$45.00

Maximum dimensions: 62 inches or 158 centimeters calculated as (length + width + height)

Maximum weight: 50 pounds or 23 kilograms

Bag fees apply at each Check-in location. Additional allowances and/or discounts may apply. For information regarding American Airlines checked baggage policies, please visit: [Bag and optional fees](#)

If your flight is operated by a partner airline, see the [other airline's](#) website for carry-on and checked bag policies.

*Online payment available beginning 24 hours (and up to 4 hours) before departure.

Carry-on bags (American Airlines)

Personal item A small purse, briefcase, laptop bag, or similar item that must fit under the seat in front of you.

Carry-on Maximum dimensions must not to exceed: 22" long x 14" wide x 9" tall (56 x 35 x 23 cm).



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Success! Your reservation is booked.

Check mcollins@syr.gov to view your confirmation email.

Thanks, Michael! Your itinerary number is 19470B2710306

Room 1 Confirmation #: 41351SE104595

Confirmed

Thank you for choosing our property. We look forward to your arrival.



[Share](#)



[Add to calendar](#)

Reservation Details

Arlo Chicago

168 North Michigan Avenue

Chicago, Illinois 60601

1-312-3461200

data@arlohotels.com

www.arlohotels.com

Two Queen

Stay More, Save More **3 Nights stay** 

Sun, Nov 17, 2024 - Wed, Nov 20, 2024 • 3 Nights stay

1 Adult

\$672.70

Guest details

Michael Collins



Payment details



Card ending in 2004

*XIBD
Travel*

Confirmation number: 41351SE104595

No changes or cancellations are permitted on this reservation.

Taxes and Fees: \$205.08 ▾

Total: \$877.78

Policies

Check-in

after 4:00 pm

Check-out

before 11:00 am

ROOM 1 TWO QUEEN

Guarantee Policy

Full deposit for room and tax taken at time of booking.

Cancel Policy

Reservation is fully non-refundable. Cancellations will be charged full room and tax for the entire stay.

Arlo
Hotels

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[SITEMAP](#)





RE: Claims Audit Additional Information

From Deegan, Annemarie [REDACTED]
Date Thu 10/23/2025 10:03 AM
To Madden, Kyle [REDACTED]
Cc Cannizzaro, Michael [REDACTED]; Marion, Alexander [REDACTED]; Somers, Deborah [REDACTED]; Guckert, Michael [REDACTED]

Kyle
 Please see my response in red below.

[Annemarie Deegan](#)
[First Deputy Commissioner of Finance](#)
[City of Syracuse](#)



[She, Her, Hers](#)

From: Madden, Kyle [REDACTED]
Sent: Tuesday, October 21, 2025 11:42 AM
To: Deegan, Annemarie [REDACTED]
Cc: Cannizzaro, Michael [REDACTED]; Marion, Alexander [REDACTED]; Somers, Deborah [REDACTED]; Guckert, Michael [REDACTED]
Subject: Re: Claims Audit Additional Information

Annemarie, thanks again for the additional information. Below are the final questions we have for you related to this audit.

We are now wrapping things up and plan to touch base in the next couple weeks to go over our findings and recommendations with you.

1. Regarding Paper Checks:

You indicated *"paper checks are usually done on Thursdays and then mailed on Fridays."*

Of the 99 vouchers we tested, 41 were paid by check. According to records in PeopleSoft, the most common day shown for check payment was actually overwhelmingly Wednesday (42%) with less than 1 in 4 printed on Thursday. A notable example, seven payments to Toshiba were tested; in those tests we found an example of a check made out each day of the week, Monday through Friday.

This was the breakdown of checks with paid days of week:

Monday (5), Tuesday (4), Wednesday (17), Thursday (9), and Friday (6)

If checks are usually printed on Thursdays, why are there so many examples of payments being dated other days?

I actually misspoke – we used to cut checks on Thursdays – we have made the change generally to Wednesdays, so it not only gives us more time if needed, also so checks are not hanging out in a vendor's mailbox over a weekend. Sorry for the confusion.

2. Regarding reimbursement voucher #00233239:

You indicated “when a new card is opened the default is a \$1,000 credit limit as well as a \$1,000 transaction limit.”

This voucher is connected to individual credit card purchases exceeding \$1,000 and monthly transactions which exceeded \$1,000, indicating that both the default credit and transaction limits have been modified.

When was Commissioner Collins’ credit limit and transaction limit changed, and what are the current limits? Credit Card limits are generally set to \$1,000 when new cards are activated. If travel is happening, typically it goes over that initial amount of \$1000 which happened on this card as multiple people were traveling – an email would then be sent to our Director of Accounting who can go into the credit card service and adjust the limit to accommodate the upcoming travel. – in this case an email was sent requesting a new limit of \$8000 for the month to cover the travel. We then reverted to the original \$1000 by the December 2024 statement.

Was any specific request made to the Commissioner of Finance requesting permission to make any of the purchases related to this voucher which were larger than \$1,000 and related to travel? This voucher is for \$407.20 – voucher payments have little to do with credit cards as they have 2 different paths in which accounting is completed. The voucher can be paid because the approved travel request was completed. The voucher was reimbursing Commissioner Collins for expenses he incurred on an approved travel – which is completely separate from the procurement card limit or any transactions.

Thank you again.

From: Durham Kelly, Jakia

Sent on: Wednesday, July 24, 2024 7:33:15 PM

To: Bennett, Kristen

CC: Collins, Michael

Subject: Credit Limit Increase

Good Afternoon Kristen,

I hope you're doing well today!

I'm reaching out because we are currently looking to book a few trips over the next few months, however, the low cost options have a deadline that is quickly approaching, and I wanted to ask if we may please have a Credit Limit Increase of about \$8,000, just for this month to cover the bookings?

I've cc'd Michael on this email for your convenience. If you have any questions or need anything from us in order to increase the limit, please let us know, thank you.

With gratitude,
Jakia

Jakia Durham Kelly

Office Administrator & Notary Public

City of Syracuse | Neighborhood & Business Development Department

One Park Place

300 S. State Street, Suite 700 Syracuse, NY 13202

www.syr.gov



ARTICLE 16. - CITY OF SYRACUSE PURCHASE CARD PROGRAM

DIVISION I. - CITY OF SYRACUSE DEPARTMENT OF FINANCE AUGUST 2013 PURCHASE CARD GUIDE

Sec. 2-71. - City of Syracuse Purchase Card Guide Introduction.

Welcome to the city of Syracuse Purchase Card Program. The purchase card is a new buying tool, which offers an alternative to the existing procurement processes. The purchase card is a MasterCard Purchase Card, which provides an extremely efficient and effective method of acquiring and paying for goods and services costing one thousand dollars (\$1,000.00) or less; unless a higher amount is authorized by the commissioner of finance. The maximum number of authorized cards is fifteen (15).

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-72. - Purpose.

The intent of this purchase card program is to provide departments with a streamlined method of purchasing small dollar items, thereby reducing the volume of individual payments processed by the city to suppliers.

Use of the purchase card will:

Reduce the cost of processing routine transactions;

Reduce the volume of paperwork when making a purchase:

Decentralize purchasing authority for routine transactions up to one thousand dollars (\$1,000.00);

Allow for telephone/internet purchases;

Improve department satisfaction; and

Increase the number of suppliers available to the city.

Use of the card will obligate the city to make payment for the goods and services received unless there is a dispute. The department of finance will be billed for all purchases made during the billing period. The department of finance will allocate back to individual department accounts for purchases made using that department's cards.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

DIVISION II. - INDIVIDUAL/DEPARTMENT PURCHASE CARD GUIDE

Sec. 2-73. - Introduction.

The purchase card is another purchasing tool to allow departments more flexibility in acquiring needed goods and services. Individuals within departments will be issued purchase cards and a monthly statement will be sent or made available online to each cardholder for completion of monthly transaction review.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-74. - Acquiring the purchase card.

All employees, excluding temporary, contract and volunteer employees of the city, and as designated by the head of their department, may be permitted to obtain a purchase card. The number of cards is limited city wide and only persons who make purchases should be issued them. The commissioner of finance must approve all cards issued.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-75. - Eligible departments must appoint a departmental card coordinator.

A "city of Syracuse Purchase Card Application" must be completed by the requesting cardholder and forwarded to the departmental card coordinator. These cards, while issued to individuals, do not impact an individual's credit history nor does an individual's credit history play a part in determining issuing approval.

Departmental card coordinator and the department head must approve and submit the application to the commissioner of finance for further processing.

The department of finance will schedule training. Once complete, the "Cardholder Responsibility Form" must be signed and sent to the commissioner of finance. Employees should receive their card within twenty (20) days.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-76. - Program restrictions/limitations.

Purchases for city business ONLY.

The city transaction limits are:

Transaction maximum: \$1,000.00 (including shipping)

Restricted purchases. The following items ARE NOT to be purchased with the procurement card:

Alcoholic beverages

Cash advances

Firearms

Insurance

Professional services

Utilities

Any items for personal use

City contract items

Tobacco products

Flowers/plants

Association dues/memberships

Temporary help

Travel and travel related expenses including gasoline

(Travel and travel related expenses with pre-approved travel request authorizations are acceptable)

Capital items

Lottery tickets

Wrapping paper/note cards/gift cards

Exceptions to the restrictions above may be provided on an individual basis. Exceptions are subject to pre-approval by the commissioner of finance. Questions relating to restricted purchases should be forwarded to the commissioner of finance prior to a purchase.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-77. - Restricted vendor categories.

Certain categories of vendors have been restricted and the card will not be accepted at the merchant's check-out. These categories relate to the list of restricted purchases above but the restriction is not absolute. Cardholders are responsible for insuring purchases are appropriate and necessary for city purposes.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-78. - Sales tax exemption.

The city purchase cards will include the city Federal ID number to allow the merchant to not charge sales tax. The cardholder must inform the merchant at the time of sale that the purchase is tax exempt. Questions about sales tax exemption may be forwarded to the department of finance. If required, the department of finance will provide a sales tax exemption certificate to the merchant prior to the sale. The cardholder will be responsible for any sales taxes paid.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-79. - Disputed items.

Failure to receive goods

Misuse fraud

Defective merchandise

Incorrect sales amounts

Altered charges

Duplicate charges

Unprocessed credits

Cardholder will contact vendor to resolve dispute.

Cardholder will notify departmental card coordinator of dispute and how resolved.

If dispute is unresolved, cardholder will contact the bank's customer service department at the number listed on the back of the purchase card to notify the bank of the disputed charge and complete all actions requested by the bank to resolve the matter.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-80. - Statement reconciliation.

Cardholders will forward monthly credit card statement and all supporting documentation to the department card coordinator of your department. Cardholders will verify that purchases charged to their cards were in fact made and are appropriate.

The departmental card coordinator will prepare one monthly statement coversheet for all procurement card purchases under their authority, clearly identifying all funding sources and amounts. This includes any disputed or problem transactions. The total on this statement coversheet should equal the total of all the cardholder's statements. The department of finance will provide a statement coversheet template.

The statement coversheet must be submitted to the secretary to the commissioner of finance by the 10th of each month along with all original credit card statements and receipts. If the 10th is on a weekend, the statement coversheet must be submitted the Friday before the 10th.

Card coordinators should not remit payment direct to the Bank.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-81. - Lost or stolen cards.

To limit the city's liability, a lost or stolen card must be reported immediately.

The cardholder will contact the bank's customer service department at the number listed on the back of the purchase card and report the lost or stolen card. The card will no longer be useable once reported.

Cardholder will notify the departmental card coordinator who will request a replacement card from the commissioner of finance.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-82. - Misuse of the card.

The following situations are examples of "misuse" of the procurement card:

Using the purchase card for personal purchases.

Using the purchase card for purchases which solely benefit the cardholder.

Use of the purchase card by a suspended or terminated employee.

Assignment or transfer of an individual card to an unauthorized individual.

Lack of proper and timely reconciliation of cardholder statement.

Insufficient or lack of supporting documentation.

Untimely submission of statement coversheet and the bank statement.

Using the purchase card in direct violation of set policies and procedures including use of card prior to official training.

Attempting to evade the one thousand dollars (\$1,000.00) transaction limit by splitting the purchase into several transactions.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-83. - Consequences of misuse.

Purchase cardholders are held accountable for all transactions related to their card(s), including those transactions made with cards they have delegated to another individual. Consequences of misuse of the procurement card will range from cancellation to disciplinary proceedings in accordance with city work rules.

Misuse of the procurement card will be handled promptly and uniformly for all cardholders. The departmental card coordinator will notify the commissioner of finance of any misuse. This notification must be in writing and include any documentation supporting the claim.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-84. - Cancellation of cards.

Cards may be canceled when personnel change, are reassigned or leave employment. Commissioner of finance may cancel a cardholder's account for any valid reason. To cancel a card, cut the card in half and forward to the commissioner of finance.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-85. - Audits.

Both internal and external auditors will perform periodic audits to ensure that the cardholders and their respective departmental card coordinators are adhering to proper policies and procedures.

Audit steps will include reviews to ascertain that:

Purchase cards are used for authorized purchase related only to city business.

The city is not being charged sales tax for goods and services received.

Proper documentation is maintained to support purchase card transactions.

Supporting documentation and the related reconciliation are forwarded by the cardholder to the departmental card coordinator.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-86. - Dissemination of information.

The departmental card coordinator will immediately give written notification of all updated or additional information required by the cardholder after receiving the information in writing from the commissioner of finance.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-87. - Contacts for assistance.

All questions should first be directed to the departmental card coordinator. If unable to resolve, the secretary to the commissioner of finance should be contacted.

Departmental Card Coordinator:

Commissioner of Finance:

Commissioner of Finance Phone: 448-8279

Fax: 448-8424

Email:

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-88. - City of Syracuse Department of Finance Purchase Card Application.

Department: _____

Name: _____

Last 4 digits SSN: _____

Work phone number X _____

Date of Birth (MMDDYY) _____

Work Address _____

Email address _____ Password (4 letters, not numbers) _____

Request is:

Existing card holder _____

New card holder _____

Department Card Coordinator: _____

Title: _____

Date: _____

Department Head Approval: _____

Title: _____

Date: _____

Commissioner of Finance:

Approved _____

Denied _____

(Gen. Ord. No. 37-2013, App. A, 8-26-13)

Sec. 2-89. - City of Syracuse Purchasing Card Program cardholder responsibility.

I acknowledge receipt of a city of Syracuse Purchasing Card issued by _____.

I understand that:

1. The card is to be only for legitimate needs of my department.
2. I will secure the card and insure that only I use it.
3. I will adhere to the \$1,000.00 single purchase limit.
4. I will notify any vendor of the sales tax exemption and insure that no sales taxes are charged.
5. I will obtain and save all sales slips, invoices, register receipts, etc. to turn in monthly with my statement to the departmental card coordinator.
6. I will verify my purchase monthly to my department card coordinator.
7. I will not use this card to obtain cash in any way.
8. I will attempt to resolve disputes with vendors I transacted business with if any arise.
9. I will report a lost or stolen card immediately.
10. I will return this card when my employment ends, if I transfer to another department or if I no longer have use for it.
11. Misuse of this card may result in termination of employment.

(Gen. Ord. No. 37-2013, App. A, 8-26-13)



[EXTERNAL] Re: [EXTERNAL] RE: [EXTERNAL] Re: [EXTERNAL] RE: [EXTERNAL] RE: [EXTERNAL] RE: Questions about Government Rates and Taxes

From John Varygiannes [REDACTED]

Date Wed 8/13/2025 4:30 PM

To Madden, Kyle <KMadden@svr.gov>; [REDACTED]

- 1. Correct, it was more than likely available for those dates.
- 2. It was not applied to this invoice/reservation but I looked at the gov rate compared to this rate and they would have been about the same.
- 3. Correct.

Thank you!



John Varygiannes
Staff Accountant

168 N Michigan Ave | Chicago, IL 60601
T: 312.346.1200 | arlohotels.com

From: Madden, Kyle [REDACTED]

Sent: Wednesday, August 13, 2025 11:18 AM

To: Israel Mieryteran [REDACTED]; John Varygiannes [REDACTED]

Subject: Re: [EXTERNAL] RE: [EXTERNAL] Re: [EXTERNAL] RE: [EXTERNAL] RE: [EXTERNAL] RE: Questions about Government Rates and Taxes

Thank you for clarifying that information.

Can you please confirm these answers:

- 1. Arlo Chicago offers a government rate, but is unable to confirm if one was available for this stay.
- 2. You are unable to confirm if a government rate was applied to this invoice.
- 3. This stay would not qualify for any exemptions from state and local taxes.

From: Israel Mieryteran [REDACTED]

Sent: Wednesday, August 13, 2025 11:57 AM

To: Madden, Kyle [REDACTED]; John Varygiannes [REDACTED]

Subject: [EXTERNAL] RE: [EXTERNAL] Re: [EXTERNAL] RE: [EXTERNAL] RE: [EXTERNAL] RE: Questions about Government Rates and Taxes

Regarding the state, county and city taxes, in Chicago you can only be exempt if your stay is over 30 consecutive days or you hold a foreign diplomat card.

Regards,



Israel Mieryteran
Director of Finance

168 N Michigan | Chicago, IL 60601
T: 312-346-1200 | arlohotels.com

From: Madden, Kyle [REDACTED]
Sent: Wednesday, August 13, 2025 10:36 AM
To: John Varygiannes [REDACTED]
Subject: Re: [EXTERNAL] Re: [EXTERNAL] RE: [EXTERNAL] RE: [EXTERNAL] RE: Questions about Government Rates and Taxes

John, thanks so much for your help. Please let me know what you turn up. Appreciate your attention to this.

Kyle

From: John Varygiannes [REDACTED]
Sent: Wednesday, August 13, 2025 11:28 AM
To: Madden, Kyle [REDACTED]
Cc: Jenevieve Zolvinski [REDACTED]
Subject: [EXTERNAL] Re: [EXTERNAL] RE: [EXTERNAL] RE: [EXTERNAL] RE: Questions about Government Rates and Taxes

Good morning Kyle,

Thank you for your email.

I am inquiring our revenue team for a more informed answer but in the meantime:

We definitely have government rates, whether they were available back in November I am not positive so I asked. I am not sure if our rev team can look back to check even.

I am not sure if anyone will be able to check if your employee checked to book that rate. I see he booked a prepaid nonrefundable rate, I think our government rate would still beat this but again, maybe not.

I believe tax exempt are only for people that stay longer than 30 nights, not even the government rate gets these excluded but I also asked about this as I am not 100%.

I will follow up once I hear back from the team.



[EXTERNAL] RE: [EXTERNAL] RE: [EXTERNAL] RE: [External]AHF Live 2024

From Lindsey Hall [REDACTED]
Date Wed 9/3/2025 9:00 AM
To Madden, Kyle [REDACTED]
Cc Madie Rowe [REDACTED]

Good morning, Kyle,

Yes, local governments would qualify for the non-profit rate.

Best,
Lindsey Hall (she/hers)
Director, Event Registration

[REDACTED]
OOO: Sept. 8-9, 12

From: Madden, Kyle [REDACTED]
Sent: Friday, August 29, 2025 12:58 PM
To: Lindsey Hall [REDACTED]
Cc: Madie Rowe [REDACTED]
Subject: Re: [EXTERNAL] RE: [EXTERNAL] RE: [External]AHF Live 2024

You don't often get email from [REDACTED] [Learn why this is important](#)
Lindsey, thanks so much for this help. I appreciate it.

Curious to know if local governments would qualify for the non-profit rate, or if they would be expected to pay the full conference rate.

Other than that question, this is exactly what I need - thank you!

Enjoy your weekend.

Kyle

From: Lindsey Hall [REDACTED]
Sent: Monday, August 25, 2025 2:40 PM
To: Madden, Kyle [REDACTED]
Cc: Madie Rowe [REDACTED]
Subject: [EXTERNAL] RE: [EXTERNAL] RE: [External]AHF Live 2024

Hi Kyle,

Pleasure to meet you. Regarding 2024 pricing, please see below. If you need further assistance, please let me know and I can try to help.

	Full Conference Pass	Non-Profit Full Conference Pass
Early Bird (by 8/30/24)	\$ 849.00	\$ 795.00
Standard (by 10/11/24)	\$ 949.00	\$ 895.00
Late (after 10/11/24)	\$ 1,095.00	\$ 995.00

Best,

Lindsey Hall (she/hers)

Director, Event Registration

[REDACTED]

[REDACTED]

OOO: Sept. 8-9, 12

From: Madden, Kyle [REDACTED]
Sent: Monday, August 25, 2025 12:18 PM
To: Kathryn Holabird [REDACTED]
Cc: Lindsey Hal [REDACTED]
Subject: Re: [EXTERNAL] RE: [External]AHF Live 2024

You don't often get email from [REDACTED] [Learn why this is important](#)

Hi Lindsey - thank you for any help you can provide.

Please let me know if you have any questions about this request.

From: Kathryn Holabird [REDACTED]
Sent: Friday, August 22, 2025 2:14 PM
To: Madden, Kyle [REDACTED]
Cc: Lindsey Hall [REDACTED]
Subject: [EXTERNAL] RE: [External]AHF Live 2024

Hi Kyle –

I've added our Registration Director Lindsey Hall to this email to assist with your question.

Thank you,

Kathryn Holabird

Director, Event Operations

 Questex

[REDACTED]

From: Madden, Kyle [REDACTED]
Sent: Friday, August 22, 2025 11:40 AM
To: Kathryn Holabird [REDACTED]
Subject: [External]AHF Live 2024

You don't often get email from [REDACTED] [Learn why this is important](#)

Hi Kathryn,

I'm Kyle Madden, Deputy City Auditor in Syracuse, NY. We are reviewing a travel voucher for one of our employees who attended the AHF Live conference in Chicago last year - 2024 - trying to confirm that the employee followed our City's travel and procurement guidelines.

Perusing the AHF Live website today, I notice that attending the 2025 conference is similarly priced but there are some early-bird pricing opportunities for those who register early.

I'm not sure if you're best suited to answer this but if not, perhaps you can direct me to someone who can -

My question is about pricing in 2024 - we're curious to know if you had discounted rates available for early-bird registrations last year as well? Would you happen to have anything which would show the various rates you'd pay based on when you registered?

Thanks for any help you can provide.

Kyle Madden

Kyle W. Madden

Deputy City Auditor

City of Syracuse

233 E. Washington Street

4th Floor, Room 433

Syracuse, NY 13202

[REDACTED]

[REDACTED]

[REDACTED]

[Visit Our Website](#)

CAUTION: This email originated from outside of Questex. Please do not click links or open attachments unless you recognize the sender and know the content is safe.



RE: AP Audit

From Deegan, Annemarie [REDACTED]
 Date Wed 9/3/2025 8:38 AM
 To Madden, Kyle [REDACTED]
 Cc Cannizzaro, Michael [REDACTED]; Guckert, Michael [REDACTED]; Somers, Deborah [REDACTED]; Marion, Alexander [REDACTED]

Kyle

It appears that the record for Michael Collins P-Card signature page was lost in the transition of Commissioners.

So, unfortunately, we cannot provide this document to you.

Annemarie

Annemarie Deegan
First Deputy Commissioner of Finance
City of Syracuse



She, Her, Hers

From: Madden, Kyle [REDACTED]
 Sent: Friday, August 29, 2025 12:05 PM
 To: Deegan, Annemarie [REDACTED]
 Cc: Cannizzaro, Michael [REDACTED]; Guckert, Michael [REDACTED]; Somers, Deborah [REDACTED]; Marion, Alexander [REDACTED]
 Subject: Re: AP Audit

Hi Annemarie, bumping this request - you can feel free to add to shared folder or email requested documents directly to me.

Please let me know if you have any questions. Thank you.

From: Madden, Kyle [REDACTED]
 Sent: Friday, August 22, 2025 3:03 PM
 To: Deegan, Annemarie [REDACTED]
 Cc: Cannizzaro, Michael [REDACTED]; Guckert, Michael [REDACTED]; Somers, Deborah [REDACTED]; Marion, Alexander [REDACTED]
 Subject: Re: AP Audit

Annemarie, Thank you again for the time you've spend compiling this information and working to answer these questions - we appreciate it.

I've reviewed the additional documents provided and we have just two additional questions/document requests from you:

1. Please provide copies of the signed procurement card Cardholder Responsibility forms for Michael Collins and the NBD Card Coordinator
2. For the records below, please provide copies of cancelled checks, other proof of payment, and any reconciliations for these vouchers:

Voucher #	Payment Method	Payment Amount	Payment Date	Payment Reference ID
00226519	System Check	\$4,446.16	9/16/2024	374491
00231836	System Check	\$73.71	11/26/2024	375711
00240652	System Check	\$3,986.12	4/9/2025	377951
00240711	System Check	\$245.40	4/17/2025	378085
00230095	System Check	\$814.44	11/1/2024	375311
00225582	System Check	\$1,739.30	9/16/2024	374489
00232765	System Check	\$5,148.27	12/10/2024	375968
00244463	System Check	\$1,918.41	6/11/2025	378932
00237648	System Check	\$6,208.52	2/27/2025	377192
00228191	System Check	\$20,434.65	10/18/2024	374961
00229421	Automated Clearing House	\$28,841.76	10/22/2024	020569
00228939	Automated Clearing House	\$302,667.93	10/16/2024	020524
00230570	Automated Clearing House	\$10,342.52	11/14/2024	021015

Thank you very much. Have a nice weekend.

Kyle

From: Deegan, Annemarie [REDACTED]
Sent: Wednesday, August 20, 2025 10:29 AM
To: Madden, Kyle [REDACTED]; Marion, Alexander [REDACTED]
Cc: Cannizzaro, Michael [REDACTED]
Subject: RE: AP Audit

Good morning,

I believe I have answered your question on the attached document.

I have added additional documentation to the SharePoint file as well.

Please let me know if you have any other questions or need further clarification.

Annemarie

City of Syracuse Purchase Card Guide

Introduction

Welcome to the City of Syracuse Purchase Card Program. The purchase card is a new buying tool, which offers an alternative to the existing procurement processes. The purchase card is a MasterCard Purchase Card, which provides an extremely efficient and effective method of acquiring and paying for goods and services costing \$1,000 or less; unless a higher amount is authorized by the Commissioner of Finance.

Purpose

The intent of this purchase card program is to provide departments with a streamlined method of purchasing small dollar items, thereby reducing the volume of individual payments processed by the City to suppliers.

Use of the Purchase card will:

- ...Reduce the cost of processing routine transactions;
- ...Reduce the volume of paperwork when making a purchase;
- ...Decentralize purchasing authority for routine transactions up to \$1,000;
- ...Allow for telephone/internet purchases;
- ...Improve department satisfaction; and
- ...Increase the number of suppliers available to the City

Use of the card will obligate the City to make payment for the goods and services received unless there is a dispute. The Department of Finance will be billed for all purchases made during the billing period. The Department of Finance will allocate back to individual department accounts for purchases made using that department's cards.

Individual/Department Purchase Card Guide

Introduction

The purchase card is another purchasing tool to allow departments more flexibility in acquiring needed goods and services. Individuals within departments will be issued purchase cards and a monthly statement will be sent or made available online to each cardholder for completion of monthly transaction review.

Acquiring the Purchase Card

- All employees, excluding temporary, contract and volunteer employees of the City, and as designated by the head of their department, may be permitted to obtain a purchase card. The number of cards is limited City Wide and only persons who make purchases should be issued them. The Commissioner of Finance must approve all cards issued.
- Eligible Departments must appoint a Departmental Card Coordinator.
- A “City of Syracuse Purchase Card Application” must be completed by the requesting cardholder and forwarded to the Departmental Card Coordinator. These cards, while issued to individuals, do not impact an individual’s credit history nor does an individual’s credit history play a part in determining issuing approval.
- Departmental Card Coordinator and the Department Head must approve and submit the application to the Commissioner of Finance for further processing.
- The Department of Finance will schedule training. Once complete, the “Cardholder Responsibility Form” must be signed and sent to the Commissioner of Finance. Employees should receive their card within 20 days.

Program Restrictions/Limitations

- * Purchases for City business ONLY.
- * The City transaction limits are:
- * Transaction Maximum: \$1,000 (including shipping)

Restricted Purchases

The following items **ARE NOT** to be purchased with the Procurement Card:

Alcoholic Beverages	Wrapping Paper / Note Cards / Gift Cards
Cash Advances	Temporary Help
Firearms	Travel and Travel Related Expenses including gasoline
Insurance	(Travel and Travel related expenses with pre-approved travel request authorizations are acceptable)
Professional Services	Capital Items
Utilities	Lottery Tickets
Any items for personal use	
City Contract items	
Tobacco Products	
Flowers/Plants	

Exceptions to the restrictions above may be provided on an individual basis. Exceptions are subject to pre-approval by the Commissioner of Finance. Questions relating to restricted purchases should be forwarded to the Commissioner of Finance prior to a purchase.

Restricted Vendor Categories

Certain categories of vendors have been restricted and the card will not be accepted at the merchant’s check-out. These categories relate to the list of restricted purchases above but

the restriction is not absolute. Cardholders are responsible for insuring purchases are appropriate and necessary for City purposes.

Sales Tax Exemption

The City Purchase Cards will include the City Federal ID number to allow the merchant to not charge sales tax. The cardholder **must** inform the merchant at the time of sale that the purchase is tax exempt. Questions about sales tax exemption may be forwarded to the Department of Finance. If required, the Department of Finance will provide a sales tax exemption certificate to the merchant prior to the sale. The cardholder will be responsible for any sales taxes paid.

Disputed Items

Failure to receive goods
Misuse
Defective merchandise
Incorrect sales amounts

Altered Charges
Fraud
Duplicate Charges
Unprocessed credits

- Cardholder will contact vendor to resolve dispute.
- Cardholder will notify Departmental Card Coordinator of dispute and how resolved. If dispute is unresolved, cardholder will contact the Bank's Customer Service Department at the number listed on the back of the Purchase Card to notify the Bank of the disputed charge and complete all actions requested by the Bank to resolve the matter.

Statement Reconciliation

- Cardholders will forward monthly credit card statement and all supporting documentation to the Department Card Coordinator of your department. Cardholders will verify that purchases charged to their cards were in fact made and are appropriate.
- The Departmental Card Coordinator will prepare one monthly Statement Coversheet for all procurement card purchases under their authority, clearly identifying all funding sources and amounts. This includes any disputed or problem transactions. The total on this Statement Coversheet should equal the total of all the cardholder's statements. The Department of Finance will provide a statement coversheet template.
- The Department Head must approve all Statement Coversheets
- The Statement Coversheet must be submitted to the Secretary to the Commissioner of Finance by the 10th of each month along with all original credit card statements and receipts. If the 10th is on a weekend, the Statement Coversheet must be submitted the Friday before the 10th.
- **Card Coordinators should not remit payment direct to the Bank.**

Lost or Stolen Cards

- To limit the City's liability, a lost or stolen card must be reported **immediately**.
- The Cardholder will contact the Bank's Customer Service Department at the number listed on the back of the Purchase Card and report the lost or stolen card. The card will no longer be useable once reported.

- Cardholder will notify the Departmental Card Coordinator who will request a replacement card from the Commissioner of Finance.

Misuse of the Card

The following situations are examples of “misuse” of the procurement card:

- Using the purchase card for personal purchases.
- Using the purchase card for purchases which solely benefit the cardholder.
- Use of the purchase card by a suspended or terminated employee.
- Assignment or transfer of an individual card to an unauthorized individual.
- Lack of proper and timely reconciliation of cardholder statement.
- Insufficient or lack of supporting documentation
- Untimely submission of statement coversheet and the Bank statement.
- Using the purchase card in direct violation of set policies and procedures including use of card prior to official training.
- Attempting to evade the \$1,000 transaction limit by splitting the purchase into several transactions.

Consequences of Misuse

Purchase cardholders are held accountable for all transactions related to their card(s), including those transactions made with cards they have delegated to another individual. Consequences of misuse of the procurement card will range from cancellation to disciplinary proceedings in accordance with City work rules.

Misuse of the procurement card will be handled promptly and uniformly for all cardholders. The Departmental Card Coordinator will notify the Commissioner of Finance of any misuse. This notification must be in writing and include any documentation supporting the claim.

Cancellation of Cards

- Cards may be canceled when personnel change, are reassigned or leave employment.
- Commissioner of Finance may cancel a cardholder’s account for any valid reason.
- To cancel a card, cut the card in half and forward to the Commissioner of Finance.

Audits

Both internal and external auditors will perform periodic audits to ensure that the cardholders and their respective Departmental Card Coordinators are adhering to proper policies and procedures.

Audit steps will include reviews to ascertain that:

- Purchase cards are used for authorized purchase related only to City business.
- The City is not being charged sales tax for goods and services received.
- Proper documentation is maintained to support purchase card transactions.

- Supporting documentation and the related reconciliation are forwarded by the cardholder to the Departmental Card Coordinator.

Dissemination of Information

- The Departmental Card Coordinator will immediately give written notification of all updated or additional information required by the cardholder after receiving the information in writing from the Commissioner of Finance.

Contacts for Assistance

All questions should first be directed to the Departmental Card Coordinator. If unable to resolve, the Secretary to the Commissioner of Finance should be contacted.

Departmental Card Coordinator: _____

Commissioner of Finance:

Commissioner of Finance

Phone: 448-8279

Fax: 448-8424

Email:

City of Syracuse Department of Finance

Purchase Card Application:

Department: _____ NBD _____.

Name: _____ Michael Collins _____.
(how you want it to appear on the card)

Last 4 digits SSN: _____ [REDACTED] _____

Work phone number [REDACTED] _____

Date of Birth _____ [REDACTED] _____
(MMDDYY)

Work Address_ Dept of Neighborhood & Business Development, City of Syracuse, 201 E
Washington St, Suite 600, Syracuse 13202 _____
(where you want your monthly statement sent, include zip.)

Home Address _____ [REDACTED] _____

Home telephone number _____ [REDACTED] _____

Email address _____ [REDACTED] _____

Password _____
(4 letters, not numbers)

Request is: Existing card holder _____.
New card holder _____ X _____.

Department Card Coordinator: _____ Patty Lynch _____

Title: _____

Date: _____

Department Head Approval: _____

Title: _____

Date: _____

Commissioner of Finance: Approved _____ Denied _____

Date: _____

CITY OF SYRACUSE PURCHASING CARD PROGRAM

CARDHOLDER RESPONSIBILITY

I acknowledge receipt of a City of Syracuse Purchasing Card issued by

I understand that:

1. The card is to be only for legitimate needs of my department
2. I will secure the card and ensure that only I use it
3. I will adhere to the \$1,000 single purchase limit
4. I will notify any vendor of the sales tax exemption and ensure that no sales taxes are charged
5. I will obtain and save all sales slips, invoices, register receipts, etc. to turn in monthly with my statement to the departmental card coordinator
6. I will verify my purchase monthly to my department card coordinator
7. I will not use this card to obtain cash in any way
8. I will attempt to resolve disputes with vendors I transacted business with if any arise
9. I will report a lost or stolen card immediately
10. I will return this card when my employment ends, if I transfer to another department or if I no longer have use for it
11. Misuse of this card may result in termination of employment.

Signature: _____

Name: _____

(Please Print)

Department: _____

Date Received: _____

Additional information requested regarding Voucher 00233239: I do not find any physical evidence related to items 1a-g

1. Please provide any and all physical evidence which would demonstrate the following:
 - a. Patty Lynch, as NBD Department Card Coordinator, submitted Michael Collins' Purchase Card application to the Department of Finance,
 - b. The Department of Finance scheduled a Purchase Card training for Michael Collins,
 - c. Michael Collins attended and completed a Purchase Card training,
 - d. Michael Collins (or Patty Lynch on his behalf) submitted a signed Cardholder Responsibility Form to the Commissioner of Finance,
 - e. The Department of Finance contacted the banking institution to request a new Purchase Card for Michael Collins,
 - f. Michael Collins received pre-authorization from the Commissioner of Finance to make multiple travel-related purchases with the Purchase Card before submitting a request to travel, and
 - g. Michael Collins received pre-authorization from the Commissioner of Finance to make purchases in excess of \$1,000 with the Purchase Card.

Regarding Purchase Cards, in general:

1. Please provide copies of any and all materials or presentations used to train new cardholders, in accordance with the training requirements of Section 2-75 of the Purchase Card Program Ordinance. **We do not have a formalized training program for new cardholders.**
2. Aside from an individual card's credit limit, do any City Purchase Cards have limits on the amount which may be spent on a transaction, or on certain purchases? If yes, provide details. **When a new card is opened the default is a \$1,000 credit limit as well as a \$1,000 transaction limit. These remain in place unless a specific request is made. Certain purchases are blocked by merchant code.**

INVOICE

Sean Morrison

[Redacted]

[Redacted]

[Redacted]

3/24/2025

PO#33551

OK to Pay

703



Bill to

Chief Matthew Craner
Syracuse Fire Department
One Park Place
300 South State Street, 7th Floor
Syracuse, New York 13202
United States

Invoice details

Invoice no.: **354**

Invoice date: **03/21/2025**

#	Date	Product or service	Description	Qty	Rate	Amount
1.	03/18/2025	Plan Reviewing		12	\$27.75	\$333.00
2.	03/20/2025	Plan Reviewing		8	\$27.75	\$222.00
3.	03/21/2025	Plan Reviewing		8	\$27.75	\$222.00

Total \$777.00

Ways to pay



Note to customer

PO#: SYGOV-0000033551

Invoices Paid Since Last Invoice:
350 (02/21/2025)

Outstanding Invoices:
351 (03/10/2025)
352 (03/10/2025)
353 (03/14/2025)

INVOICE 344, 349 SKIPPED

CITY OF SYRACUSE

Period: Sep-24

Name: Kathleen Wilson

Email: 

W= Work Hours

	DATE	CODE 1	HOURS 1
Sun	1-Sep-24		
Mon	2-Sep-24		
Tue	3-Sep-24	W	6.00
Wed	4-Sep-24		
Thu	5-Sep-24	w	6.00
Fri	6-Sep-24		
Sat	7-Sep-24		
Sun	8-Sep-24		
Mon	9-Sep-24	W	3.00
Tue	10-Sep-24	W	7.00
Wed	11-Sep-24		
Thu	12-Sep-24	w	7.00
Fri	13-Sep-24		
Sat	14-Sep-24		
Sun	15-Sep-24		
Mon	16-Sep-24	W	2.00
Tue	17-Sep-24	w	7.00
Wed	18-Sep-24	w	2.00
Thu	19-Sep-24	w	7.00
Fri	20-Sep-24		
Sat	21-Sep-24		
Sun	22-Sep-24		
Mon	23-Sep-24	W	1.00
Tue	24-Sep-24	W	6.00
Wed	25-Sep-24		
Thu	26-Sep-24	W	6.00
Fri	27-Sep-24		
Sat	28-Sep-24		
Sun	29-Sep-24		
Mon	30-Sep-24		

60.00

Date:	Reason:

Signature: 

Date: 10/1/2024

Invoice # 3

PO # 36497



Owen Kerney
City of Syracuse
233 East Washington Street
Syracuse, NY 13202

May 14, 2025

Invoice No: 24314 - 55431

Invoice Total \$3,179.30

Project 24314 City of Syracuse Comprehensive Plan Phase I

Email invoices to: [Redacted]

Professional Services through April 30, 2025

Billing Group	01	Audit of Comp Plan 2040
Phase	B	Comp Plan Audit

Fee

Total Fee	8,700.00		
Percent Complete	✓ 90.00	Total Earned	7,830.00
		Previous Fee Billing	5,220.00
		Current Fee Billing	2,610.00
		Total Fee	2,610.00
		Total this Phase	\$2,610.00
		Total this Billing Group	\$2,610.00 ✓

Billing Group	02	Outreach and Engagement
Phase	B	Stakeholder Engagement

Fee

Total Fee	5,693.00		
Percent Complete	✓ 10.00	Total Earned	569.30
		Previous Fee Billing	0.00
		Current Fee Billing	569.30
		Total Fee	569.30
		Total this Phase	\$569.30
		Total this Billing Group	\$569.30 ✓

Project 24314

City of Syracuse Comprehensive Plan Phas

Invoice 55431

Total this Invoice

\$3,179.30 ✓

OK to pay in full.
Owen Kerney
O. Kerney
5/23/25



BOUSQUET HOLSTEIN PLLC

110 WEST FAYETTE STREET ▪ ONE LINCOLN CENTER ▪ SUITE 1000 ▪ SYRACUSE, NEW YORK 13202 ▪ PH: 315.422.1500 ▪ FX: 315.422.3549

INVOICE REMITTANCE PAGE

City of Syracuse - IA Investigation
[REDACTED]

Invoice No: 272028
 Date: September 23, 2024
 Client Name: City of Syracuse - IA Investigation
[REDACTED]
 Description: Internal Investigation

Summary of charges this period

Legal fees and costs this period (see attached invoice)	6,000.00
Finance charge on past due amounts:	0.00
Subtotal this period before credits:	6,000.00

Current invoice amount: 6,000.00

Previous balance

Balance of legal fees and costs for this matter prior to this invoice:	5,300.00
Previously accrued finance charges (excludes above finance charge):	0.00

Previous balance due: 5,300.00

Total due including prior balance (please pay this amount) 11,300.00

Amounts Remitted

Payment for current invoice:	\$ _____
Payment for previous balance due:	\$ _____
Total remitted for payment:	\$ _____

Note: Unless noted, payments will be applied to past due Invoices based on invoice date, oldest first.

Bousquet Holstein PLLC sincerely appreciates your business.

Payment is due upon receipt of this invoice. Please include your client number (above) and invoice number with payment. To pay your balance by credit card online please visit <https://www.bhlawpllc.com/client-payments/>
 You may also call our Time and Billing Department at (315) 701-6496

WARNING! We will never ask you to change instructions for payment of invoices by email. If you receive any communication purporting to be from Bousquet Holstein PLLC asking you to send payment to a new destination, please immediately call our Time and Billing Department at (315) 701-6496.



City of Syracuse - IA Investigation

[Redacted]

Invoice No. 272028
Invoice Date September 23, 2024

Client No: [Redacted] Matter No: [Redacted]
RE: Internal Investigation

Date	Professional	Narrative	Hours	Amount
08/02/24	K. Janardhan	Prepared settlement agreement and limited release for [Redacted] signature.	1.25	500.00
08/07/24	K. Janardhan	Multiple calls with [Redacted] regarding calculation of backpay and clarification of report of investigation; call with [Redacted] regarding same; revised report of investigation and emailed to [Redacted]	2.00	800.00
08/08/24	K. Janardhan	[Redacted]	1.50	600.00
08/09/24	K. Janardhan	Prepared for and attended meeting with [Redacted] regarding [Redacted]	1.75	700.00
08/13/24	K. Janardhan	Revised [Redacted]	0.25	100.00
08/15/24	K. Janardhan	Met with [Redacted] to present outcome of investigation; discussed [Redacted] to discuss same; prepared and sent email correspondence to [Redacted] reviewed overtime paperwork from [Redacted] regarding investigation [Redacted]	3.75	1,500.00
08/16/24	K. Janardhan	Call with [Redacted] regarding next steps for investigation of [Redacted] met with audit office to discuss telestaff entries and approval of overtime.	1.75	700.00
08/19/24	K. Janardhan	Call with [Redacted] regarding strategy for [Redacted]	0.50	200.00
08/21/24	K. Janardhan	Conducted interview of [Redacted]	1.00	400.00

08/22/24	K. Janardhan	Conducted interviews with [REDACTED] [REDACTED]; call with [REDACTED] regarding same.	1.25	500.00
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Sub-Total Fees: 6,000.00

TOTAL FEES AND DISBURSEMENTS: \$ 6,000.00

TOTAL AMOUNT DUE: \$ 6,000.00

V# 244906

PO# 34344

INVOICE

Cafe Kubal
208 N Townsend St
Syracuse, NY 13203-2339

mail@cafekubal.com
+1 (315) 605-8225
www.cafekubal.com



Bill to
The Mayor's Office
City Hall
233 E Washington St.
Syracuse, NY 13202

Ship to
The Mayor's Office
The Mayor's Office
City Hall
233 E Washington St
Syracuse, NY 13202

Invoice details

Invoice no.: 9275
Terms: Net 15
Invoice date: 05/16/2025
Due date: 05/31/2025

#	Product or service	Description	Qty	Rate	Amount
1.	16 oz Kubal Hold & Go Sleeve	1 Sleeve - 16 oz Kubal Hold & Go Cups	6	\$4.70	\$28.20
2.	Filters - BUNN Gourmet	BUNN Gourmet Coffee Filters - Size 20138.1000	1	\$29.99	\$29.99
3.	Sumatra 5 lbs	WBC - Sumatra 5 lbs	1	\$60.00	\$60.00
4.	Black Dome Lid - Sleeve	1 Sleeve - Black Dome Lids	2	\$5.35	\$10.70
Total					\$128.89

Ways to pay



View and pay



W.B. MASON CO., INC.
 59 Centre St
 Brockton, MA 02301
 Address Service Requested
 888-WB-MASON www.wbmason.com

Invoice Number	254060081
Customer Number	C2572480
Invoice Date	05/05/2025
Due Date	06/04/2025
PO Number	33748
Order Date	05/02/2025
Order Number	S152636547
Order Method	WEB

City of Syracuse Common Council
 231 City Hall
 Syracuse NY 13202

Delivery Address
 Syracuse Common Council
 Attn.: Amanda Gusman
 233 East Washington Street
 City Hall, Room 314
 Syracuse NY 13202
 W.B. Mason Federal ID #: 04-2455641

Important Messages

Sign up for Paperless Invoicing at wbmason.com/paperless. Your Registration Code: 5638163837

Looking for an easier way to see and pay bills?

Visit WWW.WBMASON.COM/ACCOUNTSTATEMENT.aspx to access your account, go paperless, review invoices and account statements, and link your checking account or credit card to make fast secure payments.

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
CSHCWHITE10SQ	CUP,HOT,10OZ,PPR,SQUAT,WHITE,1000/CT	1	CS	65.99	65.99
DMN401424	SUGAR,GRANULATED,CANISTER,20 OZ.,24/CT(00725)	2	EA	5.69	11.38

SUBTOTAL: 77.37
TAX & BOTTLE DEPOSITS TOTAL: 0.00
ORDER TOTAL: 77.37
Total Due: 77.37

To ensure proper credit, please detach and return below portion with your payment



W.B. MASON CO., INC.
 PO BOX 981101
 BOSTON, MA 02298-1101

Remittance Section	
Customer Number	C2572480
Invoice Number	254060081
Invoice Date	05/05/2025
Terms	Net 30
Total Due	77.37

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT. PAY ON OUR WEBSITE OR SEND PAYMENT TO:

City of Syracuse Common Council
 231 City Hall
 Syracuse NY 13202

W.B. MASON CO., INC.
 PO BOX 981101
 BOSTON, MA 02298-1101

C25724802540600812540600810000000077373

Packing Slip

W.B. Mason
 PO BOX 981101
 BOSTON, MA 02298-1101

1-888-WBMASON
 www.wbmason.com

Mode of Delivery: 00981
 Warehouse:..... SYR-NY
 Delivery Number:..... 138339388DEL
 Customer Number:..... C2572480
 Phone Number:..... 3154488388
 Sales Rep: Katie Weiner

Special Instructions:

Ship To:
 Syracuse Common Council
 233 East Washington Street
 City Hall, Room 314
 Syracuse, NY 13202

Delivery Times

Closed on:
 Friday

Sales Order # S152636547

Ship Date:: 5/5/2025
 P.O. Number:: 33748
 Attention Name:: Amanda Gusman

Returns Policy: Unopened items must be returned within 30 days. Missing, damaged, defective or expired items must be reported within 14 days. To view our entire return policy visit www.wbmason.com

Delivery Number: 138339388DEL



Item Number	Qty Order	Qty Ship	Bk Ord	Previous Delivery	U/M	Description	Facility
CSIHCWHITE10SC	1	1	0	0	CS	CUP,HOT,10OZ,PPR,SQUAT,WHITE,1000/CT	LIV-NY
WIN401424	2	2	0	0	EA	SUGAR,GRANULATED,CANISTER,20 OZ.,24/CT(00725)	SYR-NY

Backorder

Item Number	Qty	U/M	Description
WINCWPC60	2	EA	60OZ PC WATER PITCHER, CLEAR



TOSHIBA AMERICA BUSINESS SOLUTIONS
PO BOX 927
BUFFALO, NY 14240-0927

MAINTENANCE INVOICE

Invoice Number: 6347954

Page: 1 of 1

Invoice Date: 02-AUG-24



SHIP TO: CITY OF SYRACUSE NY
300 S STATE ST
ONE PARK PLACE
SYRACUSE, NY 13202-2024

Customer Number: TOBAEBB
Site ID: 2751765-2562

TOTAL DUE \$39.26

PO# 33828

BILL TO: CITY OF SYRACUSE NY
201 E. WASHINGTON STREET
SYRACUSE, NY 13202-1410

REMIT TO: TOSHIBA AMERICA BUSINESS SOLUTIONS
PO BOX 927
BUFFALO, NY 14240-0927

----- PLEASE CUT ALONG LINE AND RETURN WITH REMITTANCE -----

CONTRACT INCLUSIONS	PO NUMBER	CONTRACT NO.	PAYMENT TERMS	CUSTOMER NUMBER
MA-MTR-LPC-M-T&S	SYGOV-0000022509	US0100046MA	DUE UPON RECEIPT	TOBAEBB

MODEL/SERIAL/LOCATION	METER DESC.	QTY	DESCRIPTION	COST PER COPY	START METER	END METER	AMOUNT
ESTUDIO3015AC /SCNEL56957 CITIZENS REVIEW BOARD - 7TH FL	BW	548	CPC BILLING - 07/01/2024 - 07/31/2024	.0055	51537	52085	\$3.01
ESTUDIO3015AC /SCNEL56957 CITIZENS REVIEW BOARD - 7TH FL	CLR	725	CPC BILLING - 07/01/2024 - 07/31/2024	.05	24646	25371	\$36.25

TOTAL SALES	TAX AMOUNT	FREIGHT AMOUNT	TOTAL DUE
\$39.26	\$0.00	\$0.00	\$39.26

INTRODUCING OUR NEW WEB INVOICE PORTAL

NOW ACCEPTING CREDIT CARD & ACH PAYMENTS. ADDITIONAL OPTIONS:

- View Invoices
- Manage Autopay
- Ask Questions
- Pay Online
- View Statements
- Dispute Invoices



TO ENROLL: Click E-INVOICING on our home page at tbs.toshiba.com

Customer Care

Invoice Summary

Hours of Operation M-F, 7am - 6pm CT Telephone 877-222-5617

Contract Number 450-7810887-106 Customer Number 3691384376 Invoice Number 5031015800 Due Date 10/01/2024 Invoice Date 08/17/2024 Total Due \$1,524.00

Accounts Payable City Of Syracuse 201 E Washington St Ste 705 Syracuse, NY 13202-1435

Payments Toshiba America Business Solutions Inc PO Box 070241 Philadelphia, PA 19176-0241

Email customerservice@financialservicing.net

Online Services https://onlinemyaccounts.com

Last Payment \$1,524.00 posted on 08/04/2024

Important Messages

Table with 4 columns: Contract Number, Asset Description, Model/Serial Number, Asset Location. Includes coverage period 09/01/2024-09/30/2024 and PO# SYGOV-0000029583-33924.

Continued on the next page

Detach and return the bottom remittance portion with your payment. Include invoice number on check.

Customer Care PO Box 3072 Cedar Rapids, IA 52406-3072

Contract Number 450-7810887-106 Due Date 10/01/2024 Invoice Number 5031015800 Invoice Date 08/17/2024 Current Due \$1,524.00 Total Due \$1,524.00

Amount Enclosed



Please make check payable to:

Accounts Payable City Of Syracuse 201 E Washington St Ste 705 Syracuse, NY 13202-1435

Toshiba America Business Solutions Inc PO Box 070241 Philadelphia, PA 19176-0241

00000050310158004502000000152400202410010000001524008

Invoice Number: 5031015800
 Customer Number: 3691384376

Contract Number	Asset Description	Model/Serial Number	Asset Location			
	Toshiba Copier	e-STUDIO2520AC SCSIM16006	2412 S Salina St Fire Dept Station 8 Syracuse, NY 13205			
	Toshiba Copier	e-STUDIO2520AC SCSIM16019	400 Shuart Ave Fire Dept Station 9 Syracuse, NY 13203			
	Toshiba Copier	e-STUDIO2520AC SCSIM16009	2030 E Genesee St Fire Dept Station 10 Syracuse, NY 13210			
	Toshiba Copier	e-STUDIO2520AC SCSIM16028	2317 Burnet Ave Fire Dept Station 17 Syracuse, NY 13206			
	Toshiba Copier	e-STUDIO2520AC SCSJM21219	3800 Midland Ave Dept 18 Syracuse, NY 13205			
Item Description	Original Invoice	Amount	Tax	Item Total	Due Date	Subtotal
Payment Amount		1,524.00		1,524.00	10/01/2024	\$1,524.00
Total CurrentCharges:						\$1,524.00
Previously Billed Charges:						\$0.00
450-7810887-106 Total Charges:						\$1,524.00
Invoice Total:						\$1,524.00



[EXTERNAL] RE: City of Syracuse Printer Locations

From [REDACTED]

Date Mon 8/11/2025 11:10 AM

To Madden, Kyle [REDACTED]

Cc Marion, Alexander [REDACTED]

Good morning. Hope all is well. To answer your questions about the two devices below, here is the information;

FIRE DEPARTMENT, E-4525AC, THE LOCATION IS CORRECT & LEASE NUMBER. THE AVERAGE MONTHLY VOLUME IS 1,500 BLACK PER MONTH & 2,000 COLOR PER MONTH FOR THE LAST 6 MONTHS.

CITIZEN'S REVIEW BOARD, E-3015AC, THE LOCATION IS CORRECT & LEASE NUMBER. THE AVERAGE MONTHLY VOLUME IS 900 BLACK COPIES & 300 COLOR PER MONTH FOR THE LAST 6 MONTHS.

IN REGARDS TO MOVING THE DEVICES, THE CITY CAN MOVE THEM BUT IF THEY ARE DAMAGED, THE CITY OF SYRACUSE IS RESPONSIBLE FOR THE COSTS. IF YOU ARE MOVING WITHIN A BUILDING WITH AN ELEVATOR, WE CAN HELP WITH THAT MOVE. IF RELOCATING & WANTING US TO MOVE TO A DIFFERENT BUILDING, THE COST IS \$450.00 ROUGHLY.

Hope this is what you needed & take care.



TOSHIBA

James Bernardone
Senior Account Executive
Toshiba Business Solutions

[REDACTED]
[REDACTED]
[REDACTED]

From: Madden, Kyle [REDACTED]
Sent: Thursday, August 7, 2025 11:48 AM
To: Jim Bernardone [REDACTED]

Cc: Marion, Alexander [REDACTED]
Subject: City of Syracuse Printer Locations

CAUTION: This email originated from outside our organization. Do not click links or open attachments unless you validate the sender.

Hi Jim,

The City of Syracuse Department of Audit is currently engaged in Audit 2025-01, an audit of claims processing.

As part of our work, we have flagged two Toshiba invoices for further review and were hoping you could answer a couple questions about them and policies generally speaking.

1. Contract #450-7810887-106/Customer #3691384376/Invoice #5031015800/Syracuse Fire Department

- a. Can you confirm that your records show Toshiba Copier (Model 4525AC/Serial# SCSJM47965) to be located at 201 E. Washington Street, Syracuse, NY 13202?
- b. Are you able to provide any additional details about its location/office/floor, or contact name/information for user/etc.?
- c. Are you able to provide historic monthly usage data for this equipment from approximately 6/30/24 through 7/1/25?

2.

3. Contract #US0100046MA/Customer #T0BAEBB/Invoice #6347954/Citizen's Review Board

- a. Can you confirm that your records show Toshiba Copier (Model 3015AC/Serial# SCNEL56957) to be located on the 7th Floor of 201 E. Washington Street, Syracuse, NY 13202?
- b. Are you able to provide any additional details about its location/office/floor, or contact name/information for user/etc.?
- c. Are you able to provide historic monthly usage data for this equipment from approximately 6/30/24 through 7/1/25?

As a follow-up, can you provide details about how we'd go about relocating equipment as it relates to these contracts? If needed, could City staff relocate these devices on their own, or is Toshiba the only authorized party able to move equipment?

Thanks for your help.

Kyle

National Grid										PO# 0000034153	COS	total paid	\$183,284.43
Niagara Mohawk Power Corporation													
Group_Code	KY_BA	Name	Service Address	Account Identifier	Electric Rate	Gas Rate	Total_Due	Prior Balance	Current Charges	Bill Date	Elec_Read_Date	Elec_Read_Number	Elec_Read_Type
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$21.23	\$0.00	\$21.23	6/10/2025	6/9/2025	33	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$20.61	\$0.00	\$20.61	6/2/2025	5/30/2025	30	Regular Compa
COS-DPW Main		CITY OF SYRACU			013 Electric SC2		\$446.58	\$0.00	\$446.58	6/11/2025	6/9/2025	32	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$789.01	\$0.00	\$789.01	5/27/2025	5/27/2025	91	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$782.58	\$567.59	\$214.99	5/27/2025	5/27/2025	32	Regular Compa
COS-DPW Main		CITY OF SYRACU			013 Electric SC2		\$3,537.30	\$1,396.98	\$2,140.32	5/30/2025	5/27/2025	32	Interval
COS-DPW Main		CITY OF SYRACU				641 Gas SC2 Cor	\$102.32	\$65.82	\$36.50	5/27/2025		0	
COS-DPW Main		CITY OF SYRACU				641 Gas SC2 Cor	\$170.19	\$0.00	\$170.19	6/20/2025		0	
COS-DPW Main		CITY OF SYRACU			013 Electric SC2		\$1,500.59	\$1,500.59	\$0.00	5/14/2025	5/6/2025	32	Forced Estim
COS-DPW Main		CITY OF SYRACU			013 Electric SC2		\$283.91	\$0.00	\$283.91	6/20/2025	6/19/2025	30	Regular Compa
COS-DPW Main		SYRACUSE PARK			005 Electric SC2		\$22.92	\$0.00	\$22.92	6/13/2025	6/11/2025	30	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$63.08	\$0.00	\$63.08	6/2/2025	5/30/2025	30	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$32.47	\$0.00	\$32.47	6/19/2025	6/19/2025	30	Probable comp
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$54.12	\$0.00	\$54.12	6/2/2025	6/2/2025	32	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$47.93	\$20.82	\$27.11	5/27/2025	5/27/2025	32	Regular Compa
COS-DPW Main		CITY OF SYRACU			013 Electric SC2		\$400.81	\$0.00	\$400.81	6/2/2025	5/30/2025	30	Regular Compa
COS-DPW Main		CITY OF SYRACU				641 Gas SC2 Cor	\$170.22	\$0.00	\$170.22	6/2/2025		0	
COS-DPW Main		CITY OF SYRACU			013 Electric SC2		\$1,651.69	\$0.00	\$1,651.69	6/13/2025	6/11/2025	30	Regular Compa
COS-DPW Main		CITY OF SYRACU				641 Gas SC2 Cor	\$323.25	\$0.00	\$323.25	6/2/2025		0	
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$77.17	\$0.00	\$77.17	6/2/2025	5/30/2025	30	Regular Compa
COS-DPW Main		SYRACUSE CITY			005 Electric SC2		\$20.82	\$0.00	\$20.82	6/13/2025	6/13/2025	30	Regular Compa
COS-DPW Main		SOUTHWEST CO				641 Gas SC2 Cor	\$760.39	\$0.00	\$760.39	6/13/2025		0	
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$379.67	\$0.00	\$379.67	6/11/2025	6/9/2025	32	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$46.69	\$23.37	\$23.32	5/27/2025	5/27/2025	32	Regular Compa
COS-DPW Main		CITY OF SYRACU			013 Electric SC2		\$583.29	\$0.00	\$583.29	6/11/2025	6/10/2025	32	Regular Compa
COS-DPW Main		CITY OF SYRACU			005 Electric SC2		\$603.16	\$288.02	\$315.14	5/27/2025	5/27/2025	32	Regular Compa
EXHIBIT 43													
City of Syracuse													
Spreadsheet covers the period from 5/22/2025 to 6/23/2025													
Total due \$183,284.43													
Spreadsheet # COS150 May 2025													
Date 6/23/2025 Due Date 7/7/2025													
INV#													
line #1 \$57,475.76 line #7 - user code FDA \$12,137.16													
line #2 \$3,724.62 line #8 -user code FDA \$1,656.73													
line #3 \$15,875.02 line #9 \$168.50													
line #4 \$48,762.57 line #10 \$39,800.48													
line #5 \$3,021.01 line #11 \$622.19													
line #6 \$40.39													

National Grid Payments

National Grid sends us a few consolidated invoices in which we pay these are sent directly to FinOps for processing
One is a spreadsheet invoice with lists of accounts and usage others are paper bills with the same information
National Grid payments are processed as we receive them
Review of services/payments are handled by our contractor Energy Automation
They view and inform Budget and Finance of any overages or other anomalies they see

Ordinance No. 228 2025

**ORDINANCE AMENDING ORDINANCE
NO. 698-2021 AUTHORIZING A CONTRACT
WITH ENERGY AUTOMATION, INC.
RELATIVE TO PROVIDING ENERGY
CONSULTING SERVICES**

BE IT ORDAINED, that Ordinance No. 698-2021 is hereby amended to read as follows:

WHEREAS, Section 5-205-A of the Charter of the City of Syracuse, as amended, provides the Mayor shall "award contracts for professional services subject to the approval of the Common Council", and

WHEREAS, the Mayor has conducted the Request for Proposal process and approved the retention of Energy Automation, Inc., under the following terms:

(1) Energy Automation, Inc. shall provide all required energy consulting services including but not limited to commodity review, monitoring, and acquisition.

(2) The agreement will be for a term of three (3) years with the option of two (2) one year renewal periods subject to the approval of the Mayor and the Common Council; the agreement is hereby extended for the first one (1) year renewal period which will be effective from April 22, 2025 through April 21, 2026;

(3) The City shall pay to Energy Automation, Inc. an amount not to exceed \$38,000.00 per year for the services authorized herein; NOW, THEREFORE,

BE IT ORDAINED, that the Mayor, on behalf of the City of Syracuse, be and he hereby is authorized to execute such amended contract, as hereinabove stated, subject to the approval of the Corporation Counsel as to terms, form and execution; and

BE IT FURTHER ORDAINED, that all costs associated with this amended agreement shall be charged to the Department of Public Works Operating Budget Account # 01.14900.541500 and/or Account # 01.81800.541500 or another appropriate account as designated by the Commissioner of Finance.

_____ = new material

enna

City of Syracuse

CITY CLERK'S OFFICE

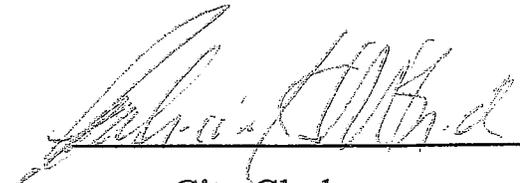
I, PATRICIA K. MCBRIDE, City Clerk of the City of Syracuse, New York do hereby certify that the attached is a true copy of an ORDINANCE:

Adopted by the Common Council on

April 28, 2025

Signed by the Mayor on

May 2, 2025

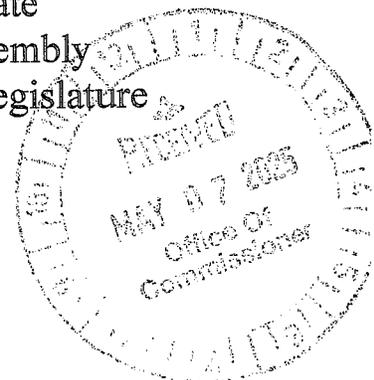


City Clerk

TO:

Mayor
Assessment Commissioner
Board of Elections
Board of Education
Bureau of Accounts
Citizen Review Board
City Auditor
City School District
Code Enforcement and Zoning
Administration Commissioner
Corporation Counsel
Engineering Department
Human Resources Director
Innovation Office
Information Technology Director
Finance Commissioner

Fire Chief
Management & Budget Director
Neighborhood & Business Development
Commissioner
Parks & Recreation Commissioner
Police Chief
Public Works Commissioner
Purchase Department
Research Director
Water Department
United States Congressperson
United States Senator
Governor of New York State
New York State Senate
New York State Assembly
Onondaga County Legislature



ORDINANCE AUTHORIZING A CONTRACT WITH ENERGY AUTOMATION, INC. RELATIVE TO PROVIDING ENERGY CONSULTING SERVICES

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- (1) Energy Automation, Inc. shall provide all required energy consulting services including but not limited to commodity review, monitoring, and acquisition.
- (2) The agreement will be for a term of three (3) years with the option of two (2) one year renewal periods subject to the approval of the Mayor and the Common Council.
- (3) The City shall pay to Energy Automation, Inc. an amount not to exceed \$38,000.00 per year for the services authorized herein; NOW, THEREFORE,

BE IT ORDAINED, that the Mayor, on behalf of the City of Syracuse, be and he hereby is authorized to execute such contract, as hereinabove stated, subject to the approval of the Corporation Counsel as to terms, form and execution; and

BE IT FURTHER ORDAINED, that all costs associated with this agreement shall be charged to the Department of Public Works Operating Budget Account # 01.14900.541500 and/or Account # 01.81800.541500 or another appropriate account as designated by the Commissioner of Finance.



DEPARTMENT OF LAW
OFFICE OF THE CORPORATION COUNSEL
CITY OF SYRACUSE, MAYOR BEN WALSH

Susan R. Katzoff
Corporation Counsel

Joseph W. Barry III
First Assistant
Corporation Counsel

Lee R. Terry
Senior Assistant
Corporation Counsel

Todd M. Long
Senior Assistant
Corporation Counsel

Catherine E. Carnrike
Meghan E. Ryan
Amanda R. Harrington
John C. Black Jr.
Ramona L. Rabeler
Sarah M. Knickerbocker
Danielle B. Pires
Finney Raju
Patrick J. Parkinson
Danielle R. Smith
Jody A. Mooney
Shannon L. Bausinger

Department of Law
Office of Corp. Counsel
233 E. Washington St.
City Hall, Room 300
Syracuse, N.Y. 13202

Office 315 448-8400
Fax 315 448-8381
Email law@syrgov.net

www.syrgov.net

May 10, 2022

James T. Gladziszewski
President
Energy Automation Inc.



Re: Agreement with the City of Syracuse for Energy Consulting Services

Dear Mr. Gladziszewski:

Enclosed please find one (1) fully executed original of the above-referenced Agreement for your files.

If I can be of further assistance, please do not hesitate to contact me.

Very truly yours,

s/Catherine E. Carnrike

Catherine E. Carnrike
Assistant Corporation Counsel

Enc.

cc: Brad O'Connor, Commissioner of Finance (sent via email w/enc.)
Sarah Eaton, Contract Clerk Division of Purchase (w/enc.)
Jenna Vendetti, Department of Public Works (w/enc.)

CONSULTANT'S AGREEMENT

AGREEMENT made this 22 day of April, 2022 by and between the City of Syracuse, a municipal corporation organized and existing under the laws of the State of New York, having offices at 233 East Washington Street, Syracuse, New York 13202 (hereinafter the "City") and Energy Automation, Inc., having offices at [REDACTED] (hereinafter the "Consultant").

WITNESSETH

WHEREAS, it is the intention of the City of Syracuse to retain a consultant to provide professional services relative to energy consulting, including but not limited to commodity review, monitoring and acquisition (hereinafter the "Project"); and

WHEREAS, the Mayor of the City of Syracuse and the Common Council, by Ordinance No. 698-2021, have duly authorized this Agreement and this Agreement is subject to such authorization;

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the City and Consultant agree as follows:

ARTICLE 1. Consultant's Services

Section 101. The Consultant shall provide professional services relative to energy consulting, including but not limited to commodity review, monitoring and acquisition. The Project involves addressing the following issues related to the City's energy policy:

- Establish/revise policies for promulgation by the City which addresses standards for energy use, HVAC and lighting standards for City facilities.
- Compilation of energy use, equipment, and related data (i.e., utility bills).
- Identify opportunities to upgrade equipment or modify operating procedures to reduce energy expenditures.
- Establish/revise a consolidated billing procedure for all energy purchases by City Departments.
- Assist the City in the establishment of specifications, agreements, and contracts for acquisition of energy and energy related services for City facilities and assets.
- Advise on commodity procurement through electric and natural gas bids, triggers, and bid evaluations.
- Assist the Office of Management and Budget with annual energy budget preparation by department and account.
- Preparation of monthly energy reports such as budgeted costs versus actual costs and including comparatives to previous year(s) and year to date.

- Utility bill auditing and resolution of improper billing with National Grid and/or energy suppliers.

Section 102. The Consultant and its subconsultants must maintain all books, documents, papers, accounting records, and other information pertaining to costs incurred. Such materials are to be available for inspection by Federal, State, and City authorized representatives and copies thereof must be furnished if requested.

Section 103. The City reserves the right to review the project during the work in order for the City, acting through the Director of the Office of Management and Budget or her designee, to determine if any changes or other actions are warranted.

ARTICLE 2. City's Responsibilities and Rights

Section 201. The Consultant shall have access to all information which the City possesses regarding the Project.

Section 202. The City shall furnish the services of other consultants when such services are deemed necessary by it.

Section 203. The City's use of other consultants for the Project is solely for its benefit and shall not diminish or change the Consultant's responsibilities hereunder.

Section 204. The Consultant shall abide by all Federal, State, and Local laws governing the Project.

Section 205. All papers, documents, drawings, and other materials concerning the Project produced by the Consultant shall be and remain the property of the City whether or not the Project is undertaken or completed. The City shall have the right to use such without limitation and without the payment of any additional compensation.

ARTICLE 3. Term and Compensation

Section 301. This contract shall be for term of three (3) years with the option of two (2) one year renewals subject to the approval of the Mayor and the Common Council. This Agreement shall be effective as of the date of execution noted above and replaces the previous agreement authorized by Ordinance No. 479-2021 and Ordinance No. 561-2021, which was scheduled to run until this new contract was awarded and executed.

Section 302. The compensation to be provided the Consultant for providing the services hereunder shall not exceed the authorization established by the Mayor and Common Council of the City in its ordinance authorizing this Agreement and such authorization shall be in full payment and

satisfaction for the rendering of the Consultant's services hereunder. The authorization fixed by the Mayor and Common Council for this Agreement is an amount not to exceed \$38,000.00 per year for all services under this Agreement. Payments under this Agreement shall be paid in accordance with the rate schedule submitted by the Consultant which is as follows:

Project Manager	\$95.00 per hour
Senior Utility Analyst	\$70.00 per hour
Energy Analyst	\$55.00 per hour
Data Entry Clerk	\$25.00 per hour
Word Processing	\$25.00 per hour
Sub Consultants	As directed by the City

Section 303. The Mayor and Common Council only may authorize additional services and fix the compensation therefor. Any services rendered by the Consultant in connection with the Project will be deemed part of the services agreed to be provided herein unless the Mayor and Common Council give prior approval authorizing such services as additional services.

Section 304. The City shall have the absolute right to abandon all or part of the Project or to suspend all or part of the Project or the services hereunder and such shall not be considered a breach of contract.

Section 305. Payments under this Agreement shall be made monthly in proportion to the services performed. Requests for payment shall certify the amount and nature of the services completed, the basis of such, and shall be subject to the normal City payment procedures. The Commissioner may request additional information prior to payment. Consultant shall provide sufficient detail in the invoices or request for payment as may be determined to be reasonable and necessary by the Commissioner.

Section 306. If this Agreement is terminated other than for cause or if the Project is abandoned by the City without the Consultant causing or contributing, directly or indirectly, to the abandonment, the Consultant shall be paid a reasonable value of the services performed up to the termination or abandonment. The City shall have the absolute right to abandon all or part of the Project or the services authorized hereunder and such shall not be considered a breach of contract.

Section 307. The Consultant's acceptance of final payment under this Agreement shall constitute and operate as a release to the City of all claims and liabilities arising out of the Project and the work performed under this Agreement.

ARTICLE 4. General Provisions

Section 401. Insurance

The Consultant shall secure, at its expense, a general liability insurance policy with

shall be in the minimum amount of \$1,000,000.00 per claim and \$1,000,000.00 as the aggregate limit of liability. The professional liability insurance policy shall be in the minimum amount of \$1,000,000.00 per claim and \$1,000,000.00 as the aggregate limit of liability. The policies shall be in effect from the day on which services commence until final acceptance by the City of all work on the Project and for a period of three (3) years thereafter with the limits noted above. Certificates of such insurance coverage along with the declaration page and/or blanket endorsement from the policy shall be delivered to the City and provide for thirty (30) days prior written notice of cancellation to the City. The City shall be named as an additional insured on the Consultant's general liability policy. The certificates and notices shall be sent to the Division of Purchase, Attention: Sarah Eaton, Contract Clerk, Room 213 City Hall, Syracuse, New York 13202.

Section 402. Indemnity and Defense

The Consultant shall defend (with counsel approved by the City's Corporation Counsel), indemnify, and hold harmless the City, all its officers, employees, or agents from any and all liability, suits, claims, damage, cost, or expense arising from injury or death to persons, damage to property, or claims against the City arising from or caused in whole or in part by the Consultant's performance of services to the City pursuant to this Agreement.

The Consultant shall defend (with counsel approved by the City's Corporation Counsel), indemnify, and hold harmless the City, all its officers, employees, or agents from any and all liability, suits, claims, damage, cost, or expense arising from injury or death to persons, damage to property, or claims against the City arising from or caused by: (1) any willful misconduct or intentional act of the Consultant; and (2) any infringement of any claimed copyright or patent right of designs, plans, drawings, or specifications resulting from the use or adoption of any designs, plans, drawings, or specifications furnished by the Consultant, his agents, servants, employees, officers, or subconsultants.

The Consultant shall reimburse the City for all costs or expenses incurred in the defense of any claim brought against the City, its officers, employees, or agents arising out of or caused in whole or in part by the negligence or intentional acts of the Consultant in the performance of professional services for the City.

Section 403. Termination

The City shall have the absolute right to terminate this Agreement and such action shall not be deemed a breach of contract. The City may terminate this Agreement immediately upon notice delivered or mailed to Consultant at the address set forth above.

Section 404. Amendment & Extent of Agreement

This Agreement may only be amended by a written instrument signed by the City's Corporation Counsel and the Consultant, provided that no change with respect to compensation or

additional services may be made without the prior authorization of the Mayor and Common Council. Except as provided above, the Consultant waives any right to rely on any oral or written communications from any person or any City officers, employees, and/or agents purporting to amend the provisions of this Agreement. This Agreement, including any documents incorporated by reference, represents the entire agreement between the parties with respect to its subject matter and supersedes all prior negotiations, representations, or agreements, either written or oral, with respect to that subject matter.

Section 405. Damages and Delays

The Consultant agrees that no charges or claims for damages shall be made by him for any delays or hindrances from any cause whatsoever.

Section 406. Governing Law

This Agreement shall be governed by the laws of the State of New York. It is agreed that each and every provision of law required by law to be included herein shall be deemed to be included as though set forth at length. The parties agree that this Agreement does not waive or dispense with the requirements of any law including but not limited to the Charter of the City of Syracuse.

Section 407. Third-Party Beneficiaries

The services to be provided by the Consultant under this Agreement are for the sole benefit of the City and neither this Agreement nor any service rendered hereunder shall give rise to or shall be deemed to or construed so as to confer any right, claim, or cause of action of any other party as a third-party beneficiary or otherwise, and Consultant agrees to defend, indemnify, and save harmless the City against any claims or causes of action by such third parties caused by the negligence of Consultant.

Section 408. Assignment and Subconsultants

Neither this Agreement nor the services agreed to be provided may be assigned, sublet, or contracted out without the approval of the Mayor and the Common Council.

Section 409. Bankruptcy

In addition to any other provisions of this Agreement with respect to its termination, this Agreement shall terminate immediately upon the filing by or against Consultant of any petition (voluntary or involuntary) in bankruptcy or for reorganization or for any arrangement under any bankruptcy or insolvency law or for a receiver or for a trustee involving any property of Consultant.

Section 410. Stipulation

The Consultant stipulates that no member of the Common Council of the City of Syracuse, or any other City officer or employee forbidden by law, is interested in or will derive income from or is a party to this Agreement.

Section 411. Non-Discrimination

The Consultant hereby agrees not to discriminate against any employee or applicant for employment on the basis of age, race, color, religion, sexual orientation, disability, or Vietnam-era veteran status.

Section 412. Independent Contractor

The Consultant, in accordance with its status as an independent contractor, covenants and agrees that it will conduct itself consistent with such status and that it will neither hold itself out as nor claim to be an officer or employee of the City.

Section 413. Waiver

Failure of the City to insist upon strict performance of any of the covenants or conditions of this Agreement shall not be construed as a waiver or relinquishment of any of the covenants or conditions contained herein but the same shall remain in full force and effect.

Section 414. Laws

The Consultant, and its agents and employees, shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations pertaining to the fulfillment of obligations under this Agreement.

Section 415. Fair Employment and Licensure Opportunity Ordinance

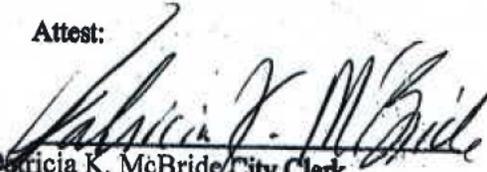
This contract is subject to General Ordinance No. 45-2014, the Fair Employment and Licensure Opportunity Ordinance of the City of Syracuse. This Ordinance requires that all City Contractors shall not include any question about a job applicant's prior criminal history on the job application and shall defer making any criminal history inquiry about a job applicant's past criminal convictions until after a conditional offer of employment is made. The City shall have the authority to suspend and terminate the contract for violations of the Fair Employment and Licensure Opportunity Ordinance.

Section 416. Severability

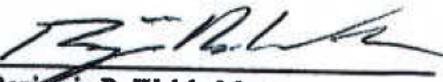
If any term of this Agreement is to any extent invalid, illegal, or incapable of being enforced, such term shall be excluded to the extent of such invalidity, illegality, or unenforceability; all other terms hereof shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date noted below.

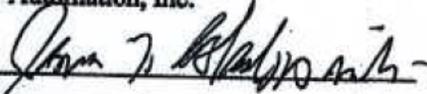
Attest:


Patricia K. McBride, City Clerk

City of Syracuse

By: 
Benjamin R. Walsh, Mayor

Energy Automation, Inc.

By: 
James T. Gladyszewski
Print Name
President
Print Title

STATE OF NEW YORK)
COUNTY OF ONONDAGA) ss.:
CITY OF SYRACUSE)

On this 5 day of May, 2022 before me personally came Benjamin R. Walsh, Mayor of the City of Syracuse, with whom I am personally acquainted, who, being by me duly sworn did depose and say: that he resides in the City of Syracuse, New York; that he is Mayor of the City of Syracuse, the corporation described in and which executed the within instrument; that he knows the corporate seal of said City of Syracuse and it was so affixed pursuant to the Charter of the City and that she signed said instrument as Mayor of said City of Syracuse by like authority; and the said Benjamin R. Walsh further says that he is acquainted with Patricia K. McBride and knows her to be the City Clerk of said City of Syracuse and that the signature of Patricia K. McBride was hereto subscribed pursuant to said Charter.



Notary Public

CRITTENDEN, CALEB A.
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01OR6427239
Qualified in Onondaga County
Commission Expires December 27, 2027

STATE OF NEW YORK)
CITY OF Syracuse) ss.:
COUNTY OF Onondaga)

On this 22 day of April, 2022 before me the undersigned, a notary public in and for said state, personally appeared JAMIS T. GLADZISZEWSKI, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity as the PRESIDENT of Energy Automation, Inc. and that by his/her signature on the instrument, the individual or the entity upon behalf of which the individual acted, executed the instrument.



Notary Public

ANTHONY MICHAEL TIRINATO
Notary Public - State of New York
NO. 01TI6338416
Qualified in Onondaga County
My Commission Expires Mar 14, 2024

Energy Automation, Inc.

October 3, 2025

APD 37775

City of Syracuse
Attn: Darcy Overton
Department of Public Works
1200 Canal St. Extension
Syracuse, New York 13210

Line 1 - \$2,633.50

Line 2 - \$ 229.00

INVOICE 2185-263

Energy Consulting Services
SEPT 2025
Ordinance No. 698-2021

EA 2185-263

Name	Title	Hrs.	Rate	Total
James Gladziszewski	Principal	6.0 hrs.	\$95.00	\$ 570.00
Sara Gladziszewski	Sr. Analyst	19.00hrs	\$70.00	\$1,330.00
Laura Meluni	Energy Analyst	17.5 hrs.	\$55.00	\$ 962.50
TOTAL				\$2,862.50

Water	5%	\$	143.13
Fire	4%	\$	114.50
Police	2%	\$	57.25
Streetlighting	8%	\$	229.00
DPW	11%	\$	314.88
Building Services	70%	\$	2,003.75
	100%	\$	2,862.50

Main Office

Please make check payable to **Energy Automation, Inc.**

Thank You

Energy Cost & Control Specialists

SEPTEMBER 2025 Tasks

- Update Budget through JULY
- Review National Grid and Direct Energy invoices.
- Review of historic and futures NYMEX pricing
- Send out monthly energy reports
- Add new school cameras to Grid website



FIBER INTERNET. SMART MONEY.

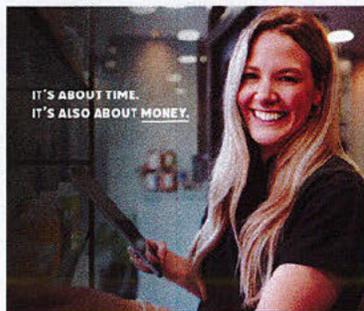
FIBER IS THE FUTURE

Slow broadband disrupts business processes and carries costs far beyond what businesses see on their monthly invoice.

Fiber delivers the value you need - from a technology partner you can trust.

DOWNLOAD YOUR FREE E-BOOK

Scan the QR code to get a FREE download for Kinetic Business customers



BUSINESS GUIDE: AVOIDING HIDDEN IT COSTS

Connectivity is the foundation on which your entire business runs. Slow and unreliable broadband disrupts business processes and carries costs far beyond what businesses see on their monthly invoice.
UPGRADE TO FIBER INTERNET. CALL 1-855-947-0965



Account number	Telephone number	Invoice date
[REDACTED]	[REDACTED]	October 28, 2024

Please call Kinetic Business by Windstream or visit our website.
For Sales/Billing/Account Changes: 1-833-241-0100
For Repair/Technical Support: 1-833-241-0100
Website: kineticbusiness.com

SYRACUSE POLICE DEPT/ABC DIVISION
ATTN: SGT JOE GIANNUZZI
511 S STATE ST, RM 405
SYRACUSE NY 13202-2067

PO# 34307

Service At-A-Glance

Previous Bill	\$75.50
Payments/Adjustments thru 10/24	\$.00
Amount Previously Due - DUE IMMEDIATELY	\$75.50
Current Charges Due - 11/20/24 V# 228 206	\$76.63
Total Amount Due	\$152.13



Ways To Pay My Bill

CUSTOMER PORTAL or ONLINE:

Easily view and pay your bill online, enroll in AutoPay or Paperless Billing and more. Go to mybusiness.gokinetic.com or download our mobile app by visiting Google Play or the App Store.

MAIL:

Send your check & payment slip to the below address

BY PHONE:

For automated payments or to speak with a representative, call us at 1-833-241-0100

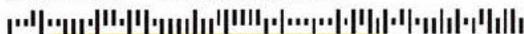
Detach and return this payment slip with your check payable to WINDSTREAM NEW YORK INC.

ATTN: SUPPORT SERVICES
131 W MATTHEWS ST.
MATTHEWS, NC 28105

Address Service Requested



6056005735 PRESORT FBPS001



SYRACUSE POLICE DEPT/ABC DIVISION
ATTN: SGT JOE GIANNUZZI
511 S STATE ST, RM 405
SYRACUSE NY 13202-2067

Account number	Telephone number	Due date
[REDACTED]	[REDACTED]	November 20, 2024
Amount Due		\$152.13
Payment enclosed	\$	

888 020307306 6

WINDSTREAM
PO BOX 9001908
LOUISVILLE, KY 40290-1908



Check here for address changes noted on reverse side.

Account number Telephone number Invoice date
 [REDACTED] [REDACTED] October 28, 2024



SUMMARY OF CURRENT CHARGES BY SERVICE PROVIDER

WINDSTREAM	76.63
CURRENT CHARGES DUE 11/20/24	76.63

WINDSTREAM CURRENT CHARGES

Service from 10/25/24 to 11/24/24

SERVICES

1 PBX FOREIGN EXCHG LINE	20.48
14 FEX INTRACO MILEAGE PER 1/4 ML	48.86
1 INTER/INTRA CO FX ADJ EXCH	3.81
TOTAL SERVICES	73.15

SURCHARGES AND OTHER FEES

LATE PAYMENT CHARGE	1.13
NY GROSS RECEIPTS SURCHARGE	2.06
STATE USF SURCHARGE	.28
TOTAL SURCHARGES AND OTHER FEES	3.47

TAXES

STATE TAX	.01
TOTAL TAXES	.01

TOTAL WINDSTREAM CHARGES **76.63**

SERVICE PROVIDER(S)

* If you have multiple telephone numbers, further information concerning long distance carrier assignments for those additional lines are on record with your local business office.

REGULATORY INFORMATION

Failure to pay the total amount due for basic local service could result in suspension of those services and may be subject to collection actions. To avoid suspension of your basic local service, you must pay \$ 21.72

Non-payment of all other non-basic services may result in the suspension of those services and may be subject to collection actions, but will not result in the suspension of your basic local service.

WINDSTREAM CUSTOMER INFORMATION

[REDACTED]

WINDSTREAM CUSTOMER MESSAGE

If not paid on time, a late payment collection fee of \$12.00 will apply to any past due Internet balance.

Online payments must be made by 4:00 pm eastern time in order to post for the current day.

windstream reserves the right to delete your windstream.net email account, without notice, if unused for one hundred and eighty (180) consecutive days. The contents of the email account will be unrecoverable once the account has been deleted.

Windstream is dedicated to delivering top-quality service and support. We offer the option to bill third-party services to your windstream account for convenience. However, we recognize this might not suit everyone. We encourage reviewing your bill monthly and reaching out with any questions

WINDSTREAM CUSTOMER MESSAGE (cont'd)

about charges. To enhance control and security, we also provide a free option to block third-party charges on your bill, excluding windstream-related services you subscribe to. If you wish to activate this block, please contact a Windstream representative using the phone number located on this bill.

As your communications provider, Windstream is committed to keeping you informed of your rights and responsibilities as a customer. With this in mind, please contact your Windstream business office or consult the opening pages of your Windstream directory should you have any questions.

11/04/25

09:58:36

JOSEPH A GIANNUZZI JR SS#: [REDACTED]

RETIREMENT NUMBER: [REDACTED]

RETIREMENT UNIT: 2

EMPLOYMENT DATE: 01 03 97

Press ENTER to continue

PAY

TITLE	APPOINTMENT	GRDE	STP	BUDGET	TYPE	LONGEVITY	SALARY
POLICE OFFICER	01 03 97			31220			
DATE CHANGED	181101						
POLICE OFFICER	01 03 97			31220			
DATE CHANGED	181102						

POLICE OFFICER

01 03 97

31220

DATE CHANGED 181101

ACTIVE

POLICE OFFICER

01 03 97

31220

DATE CHANGED 181102

RETIRE

Primary Phone: [REDACTED]
Account Number: [REDACTED]
Bill Date: October 24, 2024

 **Get answers fast**
• Visit enterprisecenter.verizon.com
• Call 1.800.698.7431

Your payment is due:

\$73.71

Total Due by November 18

Services & Equipment	\$60.80
Fees & Other Charges	\$12.91
Total Due by November 18	\$73.71



Return only this stub with your payment. We will not review or honor other written notifications. Visit verizon.com.

Account Number [REDACTED]

Total Due by Nov 18, 2024 : \$73.71 102424

Make check payable to Verizon



00039972 01 AB 0.593 KY102411 0168 XX
CITY OF SYRACUSE
MANAGEMENT AND BUDGET
233 E WASHINGTON ST
ROOM 213
SYRACUSE NY 13202-1423

\$ _____

VERIZON
PO BOX 15124
ALBANY NY 12212-5124



V5 651739019000160 000000000000 000000073718

CITY OF SYRACUSE

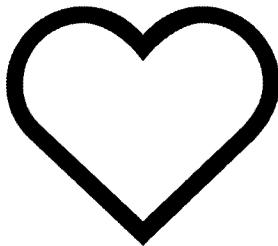
Primary Phone: [REDACTED]

Account Number: [REDACTED]

Bill Date: October 24, 2024

Thanks for being you.

We know you have a choice...
and we're happy to be yours.



Why does my bill fluctuate?

Your bill amount fluctuates when you:

- Request a change to your service
- Purchase or rent movies
- Use directory assistance
- Make calls outside of your calling plan
- Receive a promotional credit
- Lose a promotional credit
- Receive a price change

CITY OF SYRACUSE

Primary Phone: [REDACTED]
Account Number: [REDACTED]
Bill Date: October 24, 2024



Get answers fast

- Visit enterprisecenter.verizon.com
- Call 1.800.698.7431

Details of Previous Period

Previous Balance	\$146.82	
Payment	-73.41	9/30
Payment	-73.41	10/23
Subtotal	-\$146.82	
Balance Forward	\$0.00	

Payment activity since last bill date.

Details of Charges

Services

Monthly Dial Tone Charge	22.47	
NY Universal Service Fund 2 @ .28	.56	
Federal Subscriber Line Charge 2 @ 7.65	15.30	
Additional Line	22.47	
Subtotal	\$60.80	10/25 - 11/24

Equipment and additional services to personalize your Verizon service.

Fees & Other Charges

Taxes, Governmental Fees & Surcharges

911 Surcharge 2.00

Verizon Surcharges & Fees

NY State and Local Tax Surcharges 2.27

Federal Universal Service Fee 8.64

Subtotal \$12.91

Includes both Verizon fees and governmental taxes and fees. For details, visit verizon.com/taxesandfees.

Total Due \$73.71

CITY OF SYRACUSE

Primary Phone: [REDACTED]

Account Number: [REDACTED]

Bill Date: October 24, 2024

1.800.305.4838. When you use the system, you will need to enter your ten-digit telephone number and your three digit customer ID code.

Manage Your Account Online

1. Go to www.verizonenterprise.com and select register.
2. Enter your invitation code LJTDUY8RBM and complete the simple registration process.
3. Upon signing into Verizon Enterprise Center you will have immediate access to your billing account.

The Invitation Code provided expires on 11/30/2024 and provides access to your billing information, including Customer Proprietary Network Information as defined by the FCC and the CPNI statute at 47 U.S.C. sec. 222(h) (1). Any person who enters the Invitation Code online will be understood by Verizon to be your authorized and authenticated representative. Protect this Invitation Code as you would any password.

Be Prepared for a Power Outage

It pays to use a corded phone. Did you know that during a power outage, a corded telephone can continue to provide phone service where a cordless phone might not? (A corded phone has a handset that is directly wired to the base.) That's because a corded phone doesn't usually need to be plugged into an electrical outlet in order to work. Depending on the service you subscribe to, your corded phones may get power directly through Verizon telephone lines. If you are a Verizon Fios (fiber optic service) customer or a Verizon VoiceLink (utilizes wireless technology) customer and have an on-premise battery back-up unit, your unit will provide power for a period of time in the event of a power outage.

It's a smart idea to keep at least one corded phone in your home and business. That way, if electrical power is lost, you may still be able to make and receive phone calls. A corded phone is also the better choice to protect your privacy when providing credit card information or other sensitive data over the telephone. It's technically possible to intercept conversations or information entered on a cordless phone by using anything from a sophisticated eaves-dropping device to a simple baby monitor. Using a corded phone can help protect your financial information and reduce the risk of identity fraud.

If you have trouble with your Verizon service, report your service issue to Verizon at 1.800.Verizon (1.800.837.4966) or visit Verizon.com/support.

Call Before You Dig - It's the Law

Whether you're laying a foundation for a building or planting a tree, you must first check for the existence of underground utility lines and cables. If you or your contractor disrupts any of these lines, the results can be dangerous - and costly - to everyone.

Call before you dig, toll-free, 1.800.272.4480 (in New York City and Long Island) or 1.800.962.7962 (in all other areas of the state) or 811 from anywhere in the state.

"Freeze" or "Un-Freeze" Your Regional Toll or Long Distance Carrier Choices

Freezing your selection means that the carrier you selected for your regional toll and/or long distance calls cannot be changed unless you first remove the freeze. This provides additional protection against unauthorized changes to your selected carrier - also known as "slamming."

There is no cost to freeze or unfreeze your choice of carrier - just use Verizon's automated system and follow the prompts to "freeze" or "unfreeze" the telephone company you chose. You can access the toll-free automated system at

Your three digit customer ID code is the three digits within the box following your telephone number on page one of your Verizon bill or at verizon.com. This three digit ID customer code should not be known to anyone who does not have access to your bill. We ask you to provide your customer code to prevent anyone other than you from using the system to freeze or unfreeze your choice of carrier. You can call from any telephone.

Customers with more than one telephone line have the option to freeze or unfreeze by individual line or by account (an account can include billing for multiple lines). You can separately freeze or unfreeze your choice of regional and long distance carrier as often as you choose. Through voice prompts, the automated system will guide you through the available options.

Once a year, Verizon details the telephone number(s) associated with your account on which you have placed a regional and/or long distance freeze. If you have a freeze on your line(s), you will receive a separate mailing with the freeze status of your line(s).

Customer Notices

Your Choices to Limit Use and Sharing of Information for Marketing

You have choices about Verizon's use and sharing of certain information for the purpose of marketing new services to you. Verizon offers a full range of services, such as television, telematics, high-speed internet, video, and local and long distance services.

Unless you notify us as explained below, we may use or share your information beginning 30 days after the first time we notify you of this policy. Your choice will remain valid until you notify us that you wish to change it, which you have the right to do at any time. Verizon protects your information and your choices won't affect the provision of any services you currently have with us.

- Customer Proprietary Network Information

Customer Proprietary Network Information (CPNI) is information available to us solely by virtue of our relationship with you that relates to the type, quantity, destination, technical configuration, location, and amount of use of the telecommunications and interconnected VoIP services you purchase from us, as well as related billing information.

We may use and share your CPNI among our affiliates and agents to offer you services that are different from the services you currently purchase from us. If you don't want us to use or share your CPNI with our affiliates and agents for this purpose, let us know by calling us any time at 1.866.483.9700.

- Information about Your Credit

Information about your credit includes your credit score, the information found in your consumer reports and your account history with us. We may share this information among the Verizon family of companies for the purpose of marketing new

CITY OF SYRACUSE

Primary Phone: [REDACTED]
Account Number: [REDACTED]
Bill Date: October 24, 2024



Get answers fast

- Visit enterprisecenter.verizon.com
- Call 1.800.698.7431

services to you. If you don't want us to share this information among the Verizon family of companies for the purpose of marketing new services to you, let us know by calling us any time at 1.844.366.2879.

Electronic Fund Transfer (EFT)

Paying by check authorizes us to process your check or use the check information for a one-time EFT from your bank account. Verizon may retain this information to send you electronic refunds or enable your future electronic payments to us. If you do not want Verizon to retain your bank information, call 1.888.500.5358.

Service Providers

Verizon NY provides regional, local calling and related features, other voice services, and Fios TV service, unless otherwise indicated. Verizon Long Distance provides long distance calling and other services identified by "VLD" in the applicable billed line item. Verizon Online provides Internet service and Fios TV equipment. Fios is a registered mark of Verizon Trademark Services LLC.

Late Payment Charges

To avoid a late payment charge of \$5 or 1.5% of your total due, whichever is greater, full payment must be received before Nov 26, 2024.

Restatement of Charges

This chart restates your charges by category. Basic includes local telephone service, related taxes, fees and installation charges. To help you maintain your local service when you can't pay your bill in full, Verizon applies your payment first to Basic. If you don't pay your Basic New Charges each month Verizon could disconnect your local telephone service. If you don't pay Non Basic New Charges, Verizon won't disconnect your local telephone service but these services may be suspended.

Category	Past Due	New	Total
Basic	.00	8.64	8.64
Non Basic	.00	65.07	65.07
Total	.00	73.71	73.71

Services

Bankruptcy Information

If you are or were in bankruptcy, this bill may include amounts for pre-bankruptcy service. You should not pay pre-bankruptcy amounts; they are for your information only. Mail bankruptcy-related correspondence to 500 Technology Drive, Suite 550, Weldon Spring, MO 63304.

Blocking of Third Party Charges Available

You can block third party charges to your Verizon bill. Visit verizon.com/blocking or call 1.800.VERIZON (1.800.837.4966).



[EXTERNAL] INQ2025110444019, Account [REDACTED] - [REDACTED], Inquiry Date 04 Nov 2025,

From invoiceinquiry@verizon.com <invoiceinquiry@verizon.com>

Date Wed 11/5/2025 8:46 AM

To Madden, Kyle [REDACTED]

Hello Kyle,

I have received your request, concerning your CITY OF SYRACUSE account [REDACTED].

The account has 2 copper landline numbers. The main account number is [REDACTED] & the additional line is [REDACTED].

The account's service location is:

CITY OF SYRACUSE

100 S SALINA

SYRACUSE, NY 13202.

If you have any questions, please let me know.

Have a wonderful day.

To track the status of this request, visit the Verizon Enterprise Center online at <https://myverizonenterprise.verizon.com>. If you are not already registered, simply click the "enroll now" button to register.

Thank you for choosing Verizon.

H L Schaeffer
[REDACTED]

Verizon Customer Care

Visit us at [undefined]verizon.com/enterprise

Click here to [Manage Your Account Online](#)

[Twitter](#) | [Facebook](#) | [Youtube](#) | [LinkedIn](#)

Primary Phone: [REDACTED]
Account Number: [REDACTED]

Bill Date: **October 24, 2025**



Get answers fast

• Visit enterprisecenter.verizon.com

• Call 1.800.698.7431

Your payment is due:

\$84.47

Total Due by November 18

• Your recent changes are detailed on page 3 in Requested Change in Service.

Services & Equipment	\$68.38
Requested Change in Service	\$1.22
Fees & Other Charges	\$14.87
Total Due by November 18	\$84.47



Return only this stub with your payment. We will not review or honor other written notifications. Visit verizon.com.

Account Number [REDACTED]

Total Due by Nov 18, 2025: \$84.47 102425

Make check payable to Verizon



0035574 01 AB 0.641 KY102411 0149 XX
CITY OF SYRACUSE
MANAGEMENT AND BUDGET
233 E WASHINGTON ST
ROOM 213
SYRACUSE NY 13202-1423

\$ _____

VERIZON
PO BOX 15124
ALBANY NY 12212-5124



V5 651739019000160 000000000000 000000084475

CITY OF SYRACUSE

Primary Phone: [REDACTED]

Account Number [REDACTED]

Bill Date: October 24, 2025

What is a "Requested Change in Service"?

This is the amount of charges or credits as a result of adding, removing or changing your services prior to your bill date. Monthly charges for the first full 30 day period are shown separately.

Why is my bill amount different than the amount I was quoted?

Your bill amount may vary from the amount you were quoted due to a Requested Change in Service, Taxes, Fees and Surcharges and One-Time Activities.

What are the Taxes, Surcharges, and Fees on my bill?

Your bill includes federal, state and local taxes, governmental surcharges and fees as well as Verizon surcharges and fees. These charges vary depending on what products and services you have and in which state you use these products and services. For more information go to verizon.com/taxesandfees.

CITY OF SYRACUSE

Primary Phone: [REDACTED]
Account Number: [REDACTED]
Bill Date: October 24, 2025



Get answers fast

- Visit enterprisecenter.verizon.com
- Call 1.800.698.7431

Details of Payments

Previous Balance	80.23	
Payment Received - Thank You	-80.23	10/15
Balance Forward	\$0.00	

Details of Charges

Services & Equipment

Services

Monthly Dial Tone Charge	25.07	
NY Universal Service Fund 2@ .45	.90	
Federal Subscriber Line Charge 2@ 8.67	17.34	
Additional Line	25.07	
Subtotal	\$68.38	10/25 - 11/24

Equipment and additional services to personalize your Verizon service.

Federal Subscriber Line Charge 10/1 [REDACTED]	1.22	10/1 - 10/24
--	------	--------------

Partial month charge or refund for services added or removed prior to the bill date.

Fees & Other Charges

Taxes, Governmental Fees & Surcharges

911 Surcharge	2.00	
Verizon Surcharges & Fees		
NY State and Local Tax Surcharges	2.59	
Federal Universal Service Fee	10.28	
Subtotal	\$14.87	

Includes both Verizon fees and governmental taxes and fees. For details, visit verizon.com/taxesandfees.

Total Due **\$84.47**

CITY OF SYRACUSE

Primary Phone: [REDACTED]

Account Number: [REDACTED]

Bill Date: October 24, 2025

Manage Your Account Online

1. Go to www.verizonenterprise.com and select register.
2. Enter your invitation code 8BTE42TECZ and complete the simple registration process.
3. Upon signing into Verizon Enterprise Center you will have immediate access to your billing account.

The Invitation Code provided expires on 11/30/2025 and provides access to your billing information, including Customer Proprietary Network Information as defined by the FCC and the CPNI statute at 47 U.S.C. sec. 222(h) (1). Any person who enters the Invitation Code online will be understood by Verizon to be your authorized and authenticated representative. Protect this Invitation Code as you would any password.

FUSF Fee Changes October 1, 2025

Your Federal Universal Service Fund (FUSF) fee may change on October 1, 2025. Authorized and reviewed quarterly by the Federal Communications Commission (FCC), the FUSF funds programs to keep local telephone rates affordable for all customers and provides discounts to schools, libraries, rural health care providers, and low-income families.

Be Prepared for a Power Outage

It pays to use a corded phone. Did you know that during a power outage, a corded telephone can continue to provide phone service where a cordless phone might not? (A corded phone has a handset that is directly wired to the base.) That's because a corded phone doesn't usually need to be plugged into an electrical outlet in order to work. Depending on the service you subscribe to, your corded phones may get power directly through Verizon telephone lines. If you are a Verizon Fios (fiber optic service) customer or a Verizon Voice Link (utilizes wireless technology) customer and have an on-premise battery back-up unit, your unit will provide power for a period of time in the event of a power outage.

It's a smart idea to keep at least one corded phone in your home and business. That way, if electrical power is lost, you may still be able to make and receive phone calls. A corded phone is also the better choice to protect your privacy when providing credit card information or other sensitive data over the telephone. It's technically possible to intercept conversations or information entered on a cordless phone by using anything from a sophisticated eaves-dropping device to a simple baby monitor. Using a corded phone can help protect your financial information and reduce the risk of identity fraud.

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unless you first remove the freeze. This provides additional protection against unauthorized changes to your selected carrier-also known as "slamming."

There is no cost to freeze or unfreeze your choice of carrier-just use Verizon's automated system and follow the prompts to "freeze" or "unfreeze" the telephone company you chose. You can access the toll-free automated system at 1.800.305.4838. When you use the system, you will need to enter your ten-digit telephone number and your three digit customer ID code.

Your three digit customer ID code is the three digits within the box following your telephone number on page one of your Verizon bill or at verizon.com. This three digit ID customer code should not be known to anyone who does not have access to your bill. We ask you to provide your customer code to prevent anyone other than you from using the system to freeze or unfreeze your choice of carrier. You can call from any telephone.

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- Customer Proprietary Network Information

Customer Proprietary Network Information (CPNI) is information available to us solely by virtue of our relationship with you that relates to the type, quantity, destination, technical configuration, location, and amount of use of the telecommunications and interconnected VoIP services you purchase from us, as well as related billing information.

We may use and share your CPNI among our affiliates and agents to offer you services that are different from the services you currently purchase from us. If you don't want us to use or share your CPNI with our affiliates and agents for this purpose, let us know by calling us any time at 1.866.483.9700.

CITY OF SYRACUSE

Primary Phone: [REDACTED]
Account Number: [REDACTED]

Bill Date: October 24, 2025



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- Call 1.800.698.7431

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Electronic Fund Transfer (EFT)

Paying by check authorizes us to process your check or use the check information for a one-time EFT from your bank account. Verizon may retain this information to send you electronic refunds or enable your future electronic payments to us. If you do not want Verizon to retain your bank information, call 1.888.500.5358.

Service Providers

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Category	Past Due	New	Total
Basic	.00	10.28	10.28
Non Basic	.00	74.19	74.19
Total	.00	84.47	84.47

Services

Bankruptcy Information

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Blocking of Third Party Charges Available

You can block third party charges to your Verizon bill. Visit verizon.com/blocking or call 1.800.VERIZON (1.800.837.4966).



GO KINETIC BUSINESS

Our online portal gives you total control of your service.

EASY

View/pay bills, update your info, monitor service.

FAST

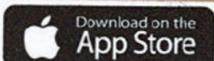
Submit and track support requests.

SMART

Get free guides, tutorials, and FAQs.

MOBILE

Manage your account on the go.



Scan the QR code to learn more about the portal, visit mybusiness.gokinetic.com, or download the app today to get started.

kinetic.business

Windstream provides online billing at mybusiness.gokinetic.com

Account number	Telephone number	Invoice date
[REDACTED]	[REDACTED]	October 28, 2025

Please call Kinetic Business by Windstream or visit our website.
 For Sales/Billing/Account Changes: 1-833-241-0100
 For Repair/Technical Support: 1-833-241-0100
 Website: kineticbusiness.com

SYRACUSE POLICE DEPT/ABC DIVISION
 ATTN: SGT JOE GIANNUZZI
 511 S STATE ST, RM 405
 SYRACUSE NY 13202-2067
 PO# 37736

Account Summary

Previous Bill	\$75.68
Payments/Adjustments thru 10/24	\$75.68 CR
Amount Previously Due	\$0.00
Current Charges Due - 11/20/25	\$75.68
Total Amount Due	\$75.68

Pay My Bill

CUSTOMER PORTAL or ONLINE:

Easily view and pay your bill online, enroll in AutoPay or Paperless Billing and more. Go to mybusiness.gokinetic.com or download our mobile app by visiting Google Play or the App Store.

MAIL:

Send your check & payment slip to the below address

BY PHONE:

For automated payments or to speak with a representative, call us at 1-833-241-0100

CONVENIENCE FEE:

A convenience fee will be assessed on all card payments to cover the administrative costs of processing payments. No part of this fee goes to Windstream.

Detach and return this payment slip with your check payable to WINDSTREAM NEW YORK INC.

ATTN: SUPPORT SERVICES
 131 W MATTHEWS ST.
 MATTHEWS, NC 28105

Address Service Requested



4466004921 PRESORT PBPS001



SYRACUSE POLICE DEPT/ABC DIVISION
 ATTN: SGT JOE GIANNUZZI
 511 S STATE ST, RM 405
 SYRACUSE NY 13202-2067

Account number	Telephone number	Due date
[REDACTED]	[REDACTED]	November 20, 2025
Amount Due		\$75.68
Payment enclosed	\$ _____	

888 020307306 6

WINDSTREAM
 PO BOX 9001908
 LOUISVILLE, KY 40290-1908



Check here for address changes noted on reverse side.

Account number	Telephone number	Invoice date
		October 28, 2025



SUMMARY OF PAYMENTS AND ADJUSTMENTS

PAYMENTS -10/15/25	75.68 CR	
TOTAL PAYMENTS AND ADJUSTMENTS		75.68 CR

SUMMARY OF CURRENT CHARGES BY SERVICE PROVIDER

WINDSTREAM	75.68	
CURRENT CHARGES DUE 11/20/25		75.68

WINDSTREAM CURRENT CHARGES

Service from 10/25/25 to 11/24/25

SERVICES		
1 PBX FOREIGN EXCHG LINE	20.48	
14 FEX INTRACO MILEAGE PER 1/4 ML	48.86	
1 INTER/INTRA CO FX ADJ EXCH	3.81	
TOTAL SERVICES		73.15
SURCHARGES AND OTHER FEES		
NY GROSS RECEIPTS SURCHARGE	2.07	
STATE USF SURCHARGE	.45	
TOTAL SURCHARGES AND OTHER FEES		2.52
TAXES		
STATE TAX	.01	
TOTAL TAXES		.01
TOTAL WINDSTREAM CHARGES		75.68

SERVICE PROVIDER(S)

* If you have multiple telephone numbers, further information concerning long distance carrier assignments for those additional lines are on record with your local business office.

REGULATORY INFORMATION

Failure to pay the total amount due for basic local service could result in suspension of those services and may be subject to collection actions. To avoid suspension of your basic local service, you must pay \$ 21.55

Non-payment of all other non-basic services may result in the suspension of those services and may be subject to collection actions, but will not result in the suspension of your basic local service.

WINDSTREAM CUSTOMER INFORMATION

[Redacted]

WINDSTREAM CUSTOMER MESSAGE

If not paid on time, a late payment collection fee of \$12.00 will apply to any past due Internet balance.

Online payments must be made by 4:00 pm eastern time in order to post for the current day.

windstream reserves the right to delete your windstream.net email account, without notice, if unused for one hundred and eighty (180) consecutive days. The contents of the email account will be unrecoverable once the account has been deleted.

windstream is dedicated to delivering top-quality service and support. We offer the option to bill third-party services to your windstream account for convenience. However, we recognize this might not suit everyone. We encourage reviewing your bill monthly and reaching out with any questions

WINDSTREAM CUSTOMER MESSAGE (cont'd)

about charges. To enhance control and security, we also provide a free option to block third-party charges on your bill, excluding windstream-related services you subscribe to. If you wish to activate this block, please contact a windstream representative using the phone number located on this bill.

As your communications provider, windstream is committed to keeping you informed of your rights and responsibilities as a customer. With this in mind, please contact your windstream business office or consult the opening pages of your windstream directory should you have any questions.

HelpDesk Use for Payments

Help Desk was utilized for the payment process to have the ability to track requests without them getting lost in an individual email or group email

The HD system was started when we consolidated voucher writing to one department - FinOps

There are 2 different ways to request a payment in HD

- 1 - Request a Payment
- 2 - Project Setup/REQ/PAY

these headers were added to HD to facilitate the need to track and monitor the payment process while they haven't been entered into PS yet

users go to SysAid and click on either header that will open a ticket

they then attach the payment request and click submit

this will generate an email with the ticket number for that request

once the ticket is assigned to a voucher writer

the HD system will again email the requester with who is working their ticket

once the payment has been entered into PS

the voucher writer uses the HD system to email/notify the requester of the voucher number for their request

once the ticket has been completed by the voucher writer they close the ticket

a notification of this action goes to the requester of the payment

on the FinOps end

All FinOps users who have administrative access to HelpDesk can view these tickets

depending on their availability they assign tickets to themselves and work until closed

1st Deputy Commissioner has the ability to assign tickets to her team as needed

Typically FinOps goes in date order oldest to newest for processing payments

unless 1st Deputy Commissioner is notified directly of the importance or need for expedited payment

From: Dale Drake [REDACTED]
Sent: Wednesday, October 18, 2023 10:58 AM
To: Deegan, Annemarie [REDACTED]
Cc: David Stanfield [REDACTED]; Peter Ricciardiello [REDACTED]
Subject: [EXTERNAL] Re: SYGOV - creating a new form for voucher entry/req entry

Hi Annemarie,

Who is the functional contact that we would work with on your end?

There are two solutions that we should consider.

1. Form
2. Quick Invoice (QI) Entry

For both of these solutions, the department would be the originator of the QI of the form. Which would then go to SYGOV AP department user to process the voucher.

Would that be Jenna Vendetti or are there other resources who are entering vouchers? I've started to research QI and will want to work with someone on your end who is familiar with the departments and what information they are currently providing.

We will need to also talk through if workflow will be needed and what that will look like.

Dale

Dale Drake
PeopleSoft FSCM
Application Project Lead
Onondaga County
[REDACTED]

From: Deegan, Annemarie [REDACTED]
Sent: Thursday, October 12, 2023 8:35 AM
To: Help Desk [REDACTED]
Cc: Dale Drake [REDACTED]
Subject: SYGOV - creating a new form for voucher entry/req entry

NOTICE: This email originated from **outside** of Onondaga County's email system. **Use caution** with links and attachments.

We had a meeting last week with Dale to discuss alternative ways for entering information into PS.
We talked about creating a form that would be submitted directly into PS and then be work flowed to the AP team for input.

We are trying to accomplish the following:

1. Shared repository with ability to assign cases to staff
2. Provide better visibility/trackability to departments
3. Reduce excessive notifications
4. Provide ability to create reports/performance analytics
5. Reduce duplicate keystrokes/data entry
6. Allow Finance to review and standardize before hits Peoplesoft

Please let me know what other information is needed.

Thank you,
Annemarie

Annemarie Deegan
First Deputy Commissioner of Finance
City of Syracuse
[REDACTED]

From: Caliva, Frank [REDACTED]
Sent: Thursday, September 5, 2024 4:19 PM
To: Cannizzaro, Michael [REDACTED]
Subject: RE: [EXTERNAL] Sys Aid #27256 SYGOV - creating a new form for voucher entry/req entry

First week in October EY is leading a charette to help the City identify the technology path. Modernizing the financial system has to come out as a priority.

-FSC

From: Cannizzaro, Michael [REDACTED]
Sent: Thursday, September 5, 2024 4:11 PM
To: Caliva, Frank [REDACTED]
Subject: FW: [EXTERNAL] Sys Aid #27256 SYGOV - creating a new form for voucher entry/req entry

Deputy Mayor just emailed me about "net zero" payment terms which leads me to believe she's concerned about payment timeliness.

I know a back burner item but we need to get AP out of the HelpDesk.

From: Cannizzaro, Michael
Sent: Tuesday, July 23, 2024 12:42 PM
To: Caliva, Frank [REDACTED]
Subject: RE: [EXTERNAL] Sys Aid #27256 SYGOV - creating a new form for voucher entry/req entry

Hi Frank,

Following up on the below. This is to help remove the HelpDesk from AP.

Thanks,
Mike

From: Cannizzaro, Michael
Sent: Wednesday, June 12, 2024 2:53 PM
To: Caliva, Frank [REDACTED]
Subject: FW: [EXTERNAL] Sys Aid #27256 SYGOV - creating a new form for voucher entry/req entry

Hi Frank

This relates to direct invoice input in PeopleSoft/removing the HelpDesk from the AP process.

Annemarie doesn't have capacity for this. Would API/Digital Services be able to assist?

Thanks,
Mike

From: Deegan, Annemarie [REDACTED]
Sent: Wednesday, June 12, 2024 2:44 PM
To: Cannizzaro, Michael [REDACTED]
Subject: FW: [EXTERNAL] Sys Aid #27256 SYGOV - creating a new form for voucher entry/req entry

It's been since November that I have not gotten back to them on this.....

[Annemarie Deegan](#)
[First Deputy Commissioner of Finance](#)
[City of Syracuse](#)

[REDACTED]
[REDACTED]
[She, Her, Hers](#)

From: Dale Drake [REDACTED]
Sent: Monday, November 6, 2023 8:08 AM
To: Deegan, Annemarie [REDACTED]
Cc: Peter Ricciardiello [REDACTED]; David Stanfield [REDACTED]
Subject: [EXTERNAL] Sys Aid #27256 SYGOV - creating a new form for voucher entry/req entry

Good morning, Annemarie.

I have updated your access in FNTST so that you can create "Quick Invoices". Please create a few more quick invoices and let us know once completed. We can then run the process to create the vouchers for further review on your end. Thx.

Dale

FNTST: [https://\[REDACTED\]](https://[REDACTED])

From: Deegan, Annemarie [REDACTED]
Sent: Friday, November 3, 2023 3:31 PM
To: David Stanfield [REDACTED] Dale Drake [REDACTED]
Cc: Peter Ricciardiello [REDACTED]
Subject: RE: [EXTERNAL] RE: [EXTERNAL] Re: [EXTERNAL] Re: SYGOV - creating a new form for voucher entry/req entry

NOTICE: This email originated from outside of Onondaga County's email system. **Use caution** with links and attachments.

Ok I have walked through this section a few times.

What I am wondering is what these tests look like in the next step.

I would want these quick invoices to then come to the FinOps group and have them review/fill-in/complete the entry and then submit them into approval workflow.

Thank you, this is encouraging.

Annemarie

Annemarie Deegan
First Deputy Commissioner of Finance
City of Syracuse

She, Her, Hers

From: David Stanfield [REDACTED]
Sent: Friday, November 3, 2023 8:28 AM
To: Deegan, Annemarie [REDACTED] Dale Drake [REDACTED]
Cc: Peter Ricciardiello [REDACTED]
Subject: [EXTERNAL] RE: [EXTERNAL] Re: [EXTERNAL] Re: SYGOV - creating a new form for voucher entry/req entry

Hi Annemarie, you should have access in FNPLT now. Can you clear browser cache and try again?

Thanks,

-Dave

.....
Dave Stanfield

Sr. Enterprise Design Specialist

Onondaga County - Information Technology



Onondaga County Charter

Current with local laws passed as of December 2019

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Please note that this document represents an unofficial compilation of the local law adopting the Charter (Local Law No. 1 – 1961) and the amendments to such local law. Upon information and belief, this compilation is complete and accurate containing local laws passed as of December 31, 2018. The official text is contained in the certified documents on file with the Clerk of the Legislature and indexed in the annual journals housing the proceedings of the County Legislature.

The development of the “History of Revisions” portion of each article is intended for convenience and remains a work in progress. Further research should be had before relying on such portion.

In the event that you find an apparent error, please contact the Law Department.

ARTICLE V

DEPARTMENT OF AUDIT AND CONTROL

Section

- 501. Department of audit and control; comptroller; election; auditor's act repealed;
- 502. Powers and duties.

Section 501. DEPARTMENT OF AUDIT AND CONTROL; COMPTROLLER; ELECTION; AUDITOR'S ACT REPEALED.

There shall be a department of audit and control headed by a comptroller who shall be elected from the county at large. His term of office shall begin with the first day of January next following his election, and shall be for four years, except that the person serving as county auditor at the time immediately prior to this charter taking effect shall serve as comptroller until December 31, 1962, and a comptroller shall be elected from the county at large at the general election in November, 1962, for a five-year term commencing on January 1, 1963. At the time of his election and throughout his term of office he shall be a qualified elector of the county. He shall devote his whole time to the duties of his office and shall hold no- other public office. The Onondaga county auditor's act, being chapter 5 of the laws of 1917, as amended, is hereby repealed as of January 1, 1962.

Section 502. POWERS AND DUTIES.

The comptroller shall:

- (a) Be the chief accounting and auditing officer of the county.
- (b) Keep records of appropriations, encumbrances and expenditures, and prescribe approved methods of accounting for county officers and administrative units.
- (c) Examine all requisitions for the encumbering of funds for the expenditures for which the county is responsible, and certify as to the availability of funds therefore.
- (d) Audit and certify for payment all lawful claims or charges against the county or against funds for which the county is responsible.
- (e) Annually and at such times as he may deem appropriate, and at such other times as directed by the county executive or board of supervisors, audit the financial records and accounts of all officers and employees charged with any duty relating to county funds or funds for which the county is responsible.
- (f) Procure statements from all depositories of county funds and funds for which the county is responsible and reconcile such statements with the county accounts.
- (g) Submit to the board of supervisors and county executive reports in such form and detail and at such time as may be prescribed by the board of supervisors or county executive.

- (h) Perform such other and related duties as shall be required or delegated to him by the county executive or board of supervisors.

ARTICLE V: History of Revisions

Legislation - Citation	Amended Provisions	Summary of Amendment

Chapter C**CHARTER****ARTICLE I****City of Albany and Its Government**

- SECTION 101. Title and purpose.**
- SECTION 102. City status, powers and duties.**
- SECTION 103. Effect on the Dongan Charter and on state laws.**
- SECTION 104. Effect on local laws, ordinances and resolutions.**
- SECTION 105. Boundaries.**
- SECTION 106. Civil and fiscal year.**
- SECTION 107. Definitions.**

ARTICLE II
Elective Officers

- SECTION 201. Elective Officers; Terms.**
- SECTION 202. Continuous Terms.**
- SECTION 203. Salaries.**
- SECTION 204. Residency.**
- SECTION 205. Oaths.**
- SECTION 206. City Court.**

ARTICLE III
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- SECTION 301. Mayor's Powers and Duties Generally.**
- SECTION 302. Veto of ordinances; Resolutions, Local Laws.**
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Legislative Branch

- SECTION 401. Common Council; Status and Title.**
- SECTION 402. Members.**
- SECTION 403. President of the Common Council.**

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- SECTION 405. Filing and Publication of Local Laws; Judicial Notice.**
- SECTION 406. Reapportionment.**
- SECTION 407. Examinations of Books and Accounts.**
- SECTION 408. Debt Policy.**

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Officers and Employees and Departments

- SECTION 501. Qualifications of Officers.**
- SECTION 502. Dual Office Holding.**
- SECTION 503. Commencement of Term of Office.**
- SECTION 504. Departments, Offices and Commissions.**

ARTICLE VI
Finances

- SECTION 601. Comptroller. [Effective until December 31, 2009. See, also, Section 601 below.]**
- SECTION 602. Office of Audit and Control. [Effective January 1, 2010. See also Section 601 above.]**
- SECTION 603. Treasurer.**
- SECTION 604.**
- SECTION 605. Real Property Tax Budget.**
- SECTION 606. Board of Estimate and Apportionment.**

ARTICLE VII
General Civil Service Provisions

- SECTION 701. Civil Service Rights Continued; Status of Certain City Officers Previously Elected or Appointed.**
- SECTION 702. Classified Service.**

ALBANY CODE

ARTICLE VIII
Application of Charter

SECTION 801. Adoption of Charter; When Effective.

SECTION 802. Amendment of Charter; Revisions.

SECTION 803. Continuity of Authority; Completion of Unfinished Business.

SECTION 804. Severability.

SECTION 805. Dates.

SECTION 806. Submission to Electors.

[HISTORY: Approved at referendum 11-3-1998. Amendments noted where applicable.]

ARTICLE II
Elective Officers

SECTION 201. Elective Officers; Terms.

Except where otherwise stated in this Charter, there shall be elected by the qualified voters of the City: a Mayor, Comptroller, Treasurer, and President of the Common Council. There shall also be elected by the qualified voters of each ward in the City: one Common Council member to represent each ward. The term of office of the Mayor, Comptroller, Treasurer, President of the Common Council and each "Council member" shall be four years commencing on the first day of January next succeeding his or her election. Effective January 1, 2010, the office of Comptroller shall be eliminated, and a new office of Audit and Control, headed by a Chief City Auditor, shall be established as set forth in Article 6 of this Charter. The term of office of the Chief City Auditor shall be four years commencing on the first day of January next succeeding his or her election. The first election of Chief City Auditor shall be at the general election held in November, 2009.

SECTION 202. Continuous Terms.

Except where otherwise stated in this Charter, the regular election of the Mayor, Comptroller, Treasurer, President of the Common Council and each "Council member" shall be held every four years; existing terms shall continue uninterrupted by this Charter.

SECTION 203. Salaries.

The salaries of elected officials shall be fixed by local law of the Common Council; however, the compensation of an elected officer shall not be increased or decreased during his or her term of office, except as otherwise authorized by state law.

SECTION 204. Residency.

An elective officer shall be a qualified elector and resident of the City for a continuous period of at least one year prior to taking office.

SECTION 205. Oaths.

The Mayor, Council members and President of the Common Council may administer oaths or take certified affidavits from individuals in matters relating to the affairs or interests of the City.

SECTION 206. City Court.

The Judges of the City Court of Albany shall be selected pursuant to the Uniform City Court Act. The jurisdiction, practice and procedure of the City Court shall be as set forth in the Uniform City Court Act.

ARTICLE VI
Finances**SECTION 601. Comptroller. [Effective until December 31, 2009. See, also, Section 601 below.]
[Added at referendum 11-7-2006]**

Except as otherwise stated in this Charter, the Comptroller shall be responsible for the management of City funds as authorized by state law, including the authorization for payment of all vouchers, claims, and payroll and the maintenance of City accounts. The Comptroller shall perform internal auditing for City accounts, claims processing and debt management services as authorized by state law, and as otherwise conferred by a resolution, ordinance or local law duly enacted by the Common Council, not inconsistent with state law.

Within 30 days after first taking office, the Comptroller shall designate a deputy to perform any of the Comptroller's duties, subject to any exceptions found in state law, during a limited period of absence or inability to perform, by filing a written notice with the City Clerk. The Comptroller shall from time to time review and, as necessary, promptly revise the designation to ensure that there is at least one duly authorized deputy to serve in this capacity.

SECTION 602. Office of Audit and Control. [Effective January 1, 2010. See also Section 601 above.]

- (a) There shall be an Office of Audit and Control to be headed by a Chief City Auditor. The principal duties of this office shall be to conduct internal performance audits of all City departments and offices; to audit all investments made by the City Treasurer on behalf of the City; and to warrant as valid all accounts payable and claims prior to payment of same by the City Treasurer. The Chief City Auditor shall prepare and present such reports that are consistent with the duties enumerated herein as required by resolution, ordinance or local law duly enacted by the Common Council.
- (b) The Chief City Auditor shall be elected by the qualified electors of the City as set forth in Article 2 of the Charter.
- (c) Within 30 days after first taking office, the Chief City Auditor shall designate a deputy to perform any of the Chief City Auditor's duties, subject to any exceptions found in state law, during a limited period of absence or inability to perform, by filing a written notice with the City Clerk. The Chief City Auditor shall from time to time review and, as necessary, promptly revise the designation to ensure that there is at least one duly authorized deputy to serve in this capacity. **[Added at referendum 11-7-2006]**

SECTION 603. Treasurer.

- (a) The Treasurer shall be responsible for the collection, receipt, and care and custody of all taxes and other monies due the City, except as otherwise provided by law. The Treasurer shall be responsible to deposit all monies received in the manner set forth in the Second Class Cities Law. The Treasurer shall be responsible, upon authorization by warrant of the City Comptroller or, effective January 1, 2010, the Chief City Auditor, as the case may be, for payment of all vouchers, claims, payroll and other authorized disbursements. The Treasurer shall perform such other services as authorized by state law, and as otherwise conferred by a resolution, ordinance or local law duly enacted by the Common Council, not inconsistent with state law.
- (b) [Effective January 1, 2002.] The Treasurer shall be responsible for making all temporary investments of City funds as authorized by the General Municipal Law.

- (c) [Effective January 1, 2010.] The Treasurer shall be the City's "Chief Fiscal Officer" within the meaning of the Local Finance Law and shall have such investment and debt management authority as is authorized by state law and as is otherwise conferred by resolution, ordinance or local law duly enacted by the Common Council, not inconsistent with state law.
- (d) Within 30 days after first taking office, the Treasurer shall designate a deputy to perform any of the Treasurer's duties, subject to any exceptions found in state law, during a limited period of absence or inability to perform, by filing a written notice with the City Clerk. The Treasurer shall from time to time review and, as necessary, promptly revise the designation to ensure that there is at least one duly authorized deputy to serve in this capacity. **[Added at referenum 11-7-2006]**

SECTION 604.**(A) Budget.**

- (a) On or before October 1 of each year, the Mayor shall submit to the Common Council the proposed budget for the ensuing fiscal year and an accompanying budget message. The Mayor's proposed budget shall include an appropriation to fund the Common Council in the amount of the prior year's Common Council budget. The Common Council may accept or amend the Mayor's proposed budget. If the Common Council chooses to amend the proposed budget, the Mayor shall have the right to veto any portion, or all of said amendments. The Common Council may override said veto with a two-thirds vote of the full Common Council membership pursuant to the procedure set forth below in Section 604(B). **[Amended 11-20-2023 by L.L. No. 3-2024 (M-2023)]**
- (b) The message shall explain the important features of the budget, indicate any major changes from the current year in expenditures and revenues together with the reasons for such changes, summarize the City's debt position and include such other material as the Mayor deems desirable.
- (c) The budget shall provide a complete financial plan for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the Mayor deems desirable. In organizing the budget, the Mayor shall utilize the most feasible combination of expenditure classification by fund, organization unit, program, purpose or activity and object. The budget shall begin with a clear, general summary of its contents; shall show in detail all estimated income indicating the proposed real property tax levy; and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be arranged so as to show comparative figures for actual income and expenditure for the preceding fiscal year, and estimated income and authorized expenditures for the current fiscal year.

(B) Common Council action on budget.

- (a) On or before October 31 of each year, the President of the Common Council shall call for a public hearing on the budget after having given two weeks' notice to the public.
- (b) After the public hearing, the Common Council may adopt the budget with or without amendment. In amending the budget, the Common Council may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law, debt service, judgment, salaries or for estimated cash deficits. Each such amendment shall be specifically enumerated, and accompanied by an explanation of the proposed change and identification of funding source if the amendment results in increased expense.

- (c) The Common Council shall adopt the budget with or without any amendments on or before November 30 of the current fiscal year. The Common Council's failure to act by this date shall result in adoption of the budget as presented by the Mayor. On or before December 10 the Mayor shall act on the budget as amended and passed by the Common Council. The Mayor may disapprove one or more of the proposed amendments. The Mayor's failure to act by this date, shall result in the adoption of the budget as last acted upon by the Common Council. On or before December 20 the Common Council may override a veto of one or more of its proposed amendments. Failure by the Common Council to act on the veto shall result in adoption of the budget. Adoption of the budget shall continue appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax.
 - (d) A majority vote of the entire membership of the Common Council shall be required to pass the budget; a two-thirds vote of the entire membership shall be required to override a veto of a proposed amendment to the budget. Where the Mayor has vetoed an amendment to the budget and the Common Council has overridden that veto, that appropriation may not be brought before the Board of Estimate and Apportionment for its approval or disapproval without the prior consent of the Common Council.
- (C) Five-year capital plan.
- (a) The budget shall include a five-year capital plan. The first year of the capital plan shall be included in the budget for the ensuing year. The five-year plan shall include:
 - (1) A clear general summary of its contents.
 - (2) A list of all capital projects to be undertaken during the ensuing five fiscal years.
 - (3) Cost estimates, sources of funding and, where appropriate, recommended time schedules for each such improvement.
 - (b) This plan shall be revised, updated and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.
- (D) Budget transfer after adoption of budget. **[Amended at referendum 11-4-2008]**
- (a) The Board of Estimate and Apportionment, as provided for in Section 605 below, shall approve or disapprove transfers of budgeted funds that do not exceed, in the aggregate, 4% of the total annual City budget in any given year subject to Paragraph (b) of this subsection.
 - (b) All transfers of budgeted funds that exceed 4% of the total annual City budget in any given year, any transfer of budgeted funds that reduces the budget of any City department, office and commission in excess of 37.5% in any given year, or any transfer of budgeted funds that affects any salary rate or salary total, shall require the prior approval of a majority of the entire Common Council membership.
 - (c) For the purposes of this subsection, the term "budgeted funds" shall mean: funds included in the adopted budget pursuant to Subsection (B) of this section; additional fund transfers to the general fund under this subsection; or any transfer of funds from an unappropriated fund balance. **[Added 12-20-2021 by L.L. No. 2-2022 (S-2021)]**
- (E) Emergency appropriations. To meet a public emergency affecting life, health, property or the public peace, the Council on its own or by request of the Mayor may make emergency appropriations.

- (F) Lapse of appropriations. Every appropriation, except an appropriation for capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if five years pass without any disbursement from or encumbrance of the appropriation.

SECTION 605. Real Property Tax Budget.

- (a) The amount of estimated expenditures contained in the annual budget adopted by the Common Council, less the amount of anticipated revenues from all sources shall constitute the real property tax budget as enacted pursuant to Section 603 above, and the amounts proposed to be appropriated shall thereupon be appropriated.
- (b) The Common Council shall certify its real property tax budget to the Albany County Legislature and it shall be the duty of the Albany County Legislature, when so served with a certified copy of the budget resolution of the Common Council, to cause such amount to be levied, assessed and raised by tax upon and from the taxable property of the City in the manner prescribed by the Real Property Tax Law.
- (c) On or before December 15 in each year or such date as may be designated by the Albany County Legislature, but not later than December 31 of each year, the County Legislature must annex to or file with the City assessment roll a warrant authorizing and directing the City Treasurer, as collecting officer of the City, to collect the taxes due for the ensuing year.
- (d) In case any taxes remain unpaid or uncollected upon the thirty-first day of December succeeding the delivery of the warrant, the City Treasurer shall make and deliver to the County Treasurer or county officer performing the functions of a County Treasurer an account of taxes paid and unpaid, subscribed and affirmed as true. The County Treasurer shall, if satisfied that such account is correct, credit the City with the amount of such unpaid delinquent taxes, and the City Treasurer shall be discharged from all liability for the amount uncollected.
- (e) All water and sewer charges shall be collected by the City Treasurer in the manner set forth in Second Class Cities Law and be a lien upon the property assessed as a general City tax and as a part thereof shall be levied and collected pursuant to the procedure set forth above.

SECTION 606. Board of Estimate and Apportionment. [Amended at referendum 11-7-2006; 12-20-2021 by L.L. No. 3-2022 (T-2021)]

There shall continue to be a Board of Estimate and Apportionment which shall consist of the Mayor, Comptroller (Chief City Auditor commencing January 1, 2010), President of the Common Council, Treasurer and the President Pro Tempore of the Common Council or their designees. Except to the extent inconsistent with the Charter, the Board shall exercise the functions as presently set forth in the Code of the City of Albany or as subsequently created, modified or repealed by a duly enacted local law and the functions otherwise authorized by state law.

EXHIBIT 58

Proposed City Charter Amendment moving claims examination functions to the Department of
Audit

City Charter, Article V, Section 5-501. Functions.

The department of audit, headed by the city auditor, shall:

(1) Conduct, at least annually, an audit (commonly known as a post-audit) of the affairs of every officer, department and board of the city, including the board of education and the Syracuse Housing Authority.

(2) Conduct special audits whenever the mayor or council shall order them to be made.

(3) Furnish copies of all audit reports to the official concerned, to the mayor and the council.

(4) Make such recommendations for the improved administration of affairs of the city government as it shall deem proper.

(5) Submit to examination of its accounts and audit procedures by accountants appointed by the council to make such examination.

(6) Shall certify as valid all accounts payable and lawful claims against the City prior to payment of the same by the Department of Finance.

KEY:

~~Removed language~~

New language

EXHIBIT 59

Proposed City Charter Amendment identifying prohibited expenditures

City Charter, Article VI, Chapter 1, Section 6-105. Contracts and expenditures prohibited.

No office, department, board, commission or other city agency shall, during any fiscal year, expend or contract to be expended any money or incur any liability, or enter into any contract which, by its terms, involves the expenditure of money for any of the purposes of which provision is made in the annual budget, in excess of the amounts appropriated by said budget, as adopted by the council, for any office, department, board, commission or other city agency or purpose of such fiscal year.

Any contract, verbal or written, made in violation of this section shall be null and void as to the city, and no moneys belonging to the city shall be paid thereon, provided, however, that nothing herein contained shall prevent the making of contracts for light, heat or power, or for water, the collection or disposal of garbage, the collection or removal of rubbish and ashes, for periods exceeding one year.

No city office, department, board, commission, or other city agency shall make purchase of or approve payment for any alcoholic beverages, tobacco products, cannabis products, lottery products, or raffles, and shall not consume or use any items purchased with city funds for personal use. The Department of Finance shall create and distribute rules and regulations regarding other prohibited items.

Nothing herein contained, however, shall be held to prohibit the proper officer having authority in the premises from expending such sums as may be made available, pursuant to this charter or section 29.00 of the Local Finance Law, or to prevent the spread of, or to suppress any contagious or infectious disease, or any epidemic in the city, in addition to the amount appropriated for such purpose.

KEY:

~~Removed language~~

New language

EXHIBIT 60

Proposed Local Laws Amendment clearly identifying per diems and incidental expense reimbursements

Local Laws, Article III, Section 12-58. ~~Meal allowance.~~ Meal per diems and incidental expenses.

The city of Syracuse per diem rate for meals and incidental expenses shall be the ~~The~~ United States General Services Administration rate, or the rate set by any succeeding federal entity charged with setting such rates, including any periodic adjustments, for the travel location, minus the meal rate(s) for all meals provided by the government or by the conference attended. ~~shall be the city of Syracuse per diem allowance for meals.~~ When travel does not encompass the full day, the employee shall be entitled to 75% of the travel location's total daily meals and incidental expenses rate. ~~There will be a proportionate adjustment for the per diem meal allowance when travel does not encompass the entire day.~~ The current standards for meal allowance will be made available to employees by the commissioner of finance.

KEY:

~~Removed language~~

New language

EXHIBIT 61

Proposed Local Laws Amendment detailing requirements for reimbursement of out-of-pocket expenses

Local Laws, Article III, Section 12-61. *Reimbursement of eligible out of pocket expenses.*

Any out of pocket expenses paid by the officer or employee that are eligible for reimbursement by the city must **have been identified and submitted with the travel authorization request and** be documented with a receipt. A voucher must be submitted for reimbursement along with supporting documents within a reasonable time, not to exceed six (6) weeks, from the return date from the approved travel. Examples of common reimbursable items are: toll receipts, original paid hotel bills, parking receipts and gas receipts for city-owned vehicles. The city will reimburse travelers for up to a fifteen (15) percent gratuity for transportation such as taxi's or ride services. Any gratuity in excess of fifteen (15) percent is the responsibility of the traveler. **The city will not reimburse any expenses which were not pre-authorized.**

KEY:

~~Removed language~~

New language

EXHIBIT 62

Proposed Amendment to Revised General Ordinances requiring written permission for overrides of program restrictions.

Revised General Ordinances, Chapter 2, Article 16, Section 2-76. Program restrictions/limitations.

Purchases for city business ONLY.

The city transaction limits are:

Transaction maximum: \$1,000.00 (including shipping)

Restricted purchases. The following items ARE NOT to be purchased with the procurement card:

- Alcoholic beverages
- Cash advances
- Firearms
- Insurance
- Professional services
- Utilities
- Any items for personal use
- City contract items
- Tobacco products
- Flowers/plants
- Association dues/memberships
- Temporary help
- Travel and travel related expenses including gasoline
(Travel and travel related expenses with pre-approved travel request authorizations are acceptable)
- Capital items
- Lottery tickets
- Wrapping paper/note cards/gift cards

Exceptions to the restrictions above may be provided on an individual basis. Exceptions are subject to **written** pre-approval by the commissioner of finance **and must be included as supporting documentation with monthly reconciliation.** Questions relating to restricted purchases should be forwarded to the commissioner of finance prior to a purchase.

KEY:

~~Removed language~~

New language



OFFICE OF THE MAYOR

MAYOR BEN WALSH

Memorandum

TO: Alexander Marion, MPA, City Auditor

FROM: Corey Driscoll Dunham, Chief Administrative Officer

CDD

CC: Ben Walsh, Mayor
Sharon Owens, Deputy Mayor
Michael Cannizzaro, Commissioner of Finance

DATE: December 17, 2025

RE: Administration Response to *Verifying Vouchers*

Thank you for the opportunity for the Administration to respond to the findings contained within the referenced report. There are responses to individual findings below, but please reach out with any questions or concerns, or if there is any additional information that would be helpful. Thank you again for your time and attention in this matter.

FINDING #1: Department of Finance Manuals and Procedures Are Not Uniformly Used or Enforced

City Response: The Accounts Payable Manual is provided to all staff working in PeopleSoft system to request purchase orders and payments, as well as vendor updates or additions. The manual attempts to capture the variety of things requested by the Financial Operations bureau (FinOps) team to facilitate data entry into the system. FinOps will actively start retraining employees on an annual basis to help facilitate more accurate submission of requests as well as update procedures as needed.

FINDING #2: Payments Approved By Staff Within The Same Chain of Command As The Requester

City Response: The City's mayor-council form of government centralizes executive oversight, but the administration recognizes this structure can present segregation-of-duties and perceived conflict of interest risks if not supported by strong compensating controls. Currently, the City's purchasing function (i.e., "buying") is performed by the Onondaga County Division of Purchase, a third party that does not ultimately answer to the Mayor. The administration will continue to work with the Department of Audit and Common Council to assess options for additional independent oversight of payment approvals.

Office of the Mayor
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201 City Hall
Syracuse, N.Y. 13202

Office 315 448 8005
Fax 315 448 8067

www.syr.gov

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FINDING #3: 40% of Tested Claims Were Paid Late: Average Payment Took 35 Days From Invoice

City Response: FinOps has had prolonged staffing shortages over the past year which have contributed to processing delays. The bureau is actively working toward full staffing and anticipates the unit will be fully staffed by the end of December. In addition, FinOps is evaluating solutions to address the Help Desk bottleneck and is working with County IT on a future-state process that would allow departments to enter payment request information directly into PeopleSoft with automated workflow routing for review and approval, with the project expected to begin in earnest in 2026. The administration remains committed to addressing staffing, workflow, and system limitations to improve efficiency, oversight, and transparency.

FINDING #4: Voucher for Travel Reimbursement Incorrectly Calculated Per Diems and Exposed Other Violations of Travel and Purchase Card Policies

City Response: FinOps is actively revising the travel procedure, forms and policy in coordination with Budget to ensure all requirements are fully addressed. As part of this effort, the travel approval process will be transitioned from Help Desk/PeopleSoft into SharePoint/Teams to improve workflow visibility and ease of access for users.

Further, FinOps is reviewing existing policies to eliminate inconsistencies, confirm compliance with per diem requirements and rates, evaluate approval workflows, and update P-Card policies and procedures to ensure consistency and timely updates. While travel authorizations are occasionally approved later than preferred due to operational circumstances, FinOps generally accommodates these requests and will formalize an exception process to ensure uniform enforcement. In addition, the administration is in the process of hiring a dedicated travel coordinator to help secure government rates, early booking discounts, and improve overall compliance and cost control.

FINDING #5: Payments Approved to Consultants and Contractors With Minimal or No Justification for Invoiced Amounts

City Response: FinOps will work with departments to ensure that they have the appropriate paperwork and approvals for payments to clearly demonstrate verification of services rendered and alignment with contract terms. The administration will strengthen invoice review and documentation requirements to ensure adequate detail, evidence of review, and consistency prior to payment, and will update procedures and reinforce expectations to improve accountability, transparency, and protection of public funds.

FINDING #6: Payment Claims for Some Services May Warrant Redaction of Privileged Information

City Response: Similar to Finding #5, FinOps will review current practices and establish guidance to ensure that payment claims include sufficient detail to support review and approval while

appropriately redacting or excluding privileged information, in coordination with corporation counsel as necessary, to reduce risk and ensure compliance with applicable confidentiality requirements.

FINDING #7; Mayor's Office, Common Council Purchased Items Available for Personal Use

City Response: Policies and procedures will be reviewed and clarified to reinforce appropriate use, and staff will be reminded of responsibilities regarding city property. Additionally, the administration will implement monitoring and oversight measures to prevent personal use of city-purchased items and ensure compliance with applicable rules and regulations.

FINDING #8: Invoices Approved and Paid Despite Showing Equipment at Shuttered City Offices

City Response: Procedures will be reviewed and strengthened to verify equipment location and staff will be reminded to confirm accurate asset tracking and approval documentation. The administration remains committed to safeguarding city resources and ensuring that payments are made only for goods and services that are valid and properly documented.

FINDING #9: City Was Unable to Provide A List of City Electric and Gas Meters And Their Locations

City Response: FinOps will work with relevant departments and utility providers to develop and maintain a comprehensive inventory of electric and gas meters, establish ownership and update responsibilities, and improve documentation and monitoring practices to strengthen accountability and reduce the risk of unnecessary or improper utility expenditures.

FINDING #10: Invoices Being Paid For Phone Lines Which Are Disconnected, Included Late Fees, and Addressed to Individual Who Retired From City in 2018

City Response: FinOps in collaboration with the Department of IT will review all active phone accounts to verify service location, authorized use, and necessity, update account ownership information, and discontinue any unused lines. In addition, invoice review procedures will be strengthened to require sufficient documentation and validation of active service prior to payment to improve oversight and cost control.

FINDING #11: IT Help Desk Used By Some Departments to Submit Payments, But Not All

City Response: FinOps acknowledges that the current process results in differing workflows for different departments. As previously mentioned, a future-state solution to remove Help Desk from the procurement process is planned for 2026. This system enhancement in PeopleSoft will create a more efficient, standardized intake process to improve consistency, transparency, and oversight of payment processing citywide.

FINDING #12: Help Desk Turnaround Time a Factor in Late Payments; 63% of Invoices Submitted

Through Help Desk Took 10+ Days Before Being Entered into PeopleSoft; One Invoice Took 23 Days

City Response: FinOps will continue to address staffing constraints, evaluate intake workflows, and pursue process and system improvements to reduce payment delays and ensure invoices are entered into PeopleSoft in a timely manner.

FINDING #13: City Expressed Interest in Moving Accounts Payable Out of Help Desk with PeopleSoft Module

City Response: FinOps is currently reassessing this option in coordination with County IT. In collaboration with API, FinOps is in process of identifying project resources and determining next steps to move to this future station solution of direct input into PeopleSoft and removing the Help Desk from the claims process.

FINDING #14: Once Invoices Entered into PeopleSoft, Approvals and Payments Occurred Quickly

City Response: FinOps agrees that the approval workflow functions efficiently after voucher creation in PeopleSoft as any delays are attributable to an approver not monitoring their worklist. FinOps will continue to focus improvement efforts on upstream intake and entry processes.

FINDING #15: 41% of Tested Payment Claims Were Paid by Check

City Response: FinOps agrees that ACH is the preferred payment method due to its efficiency, security, and lower administrative costs. New City vendors are provided a "Supplemental Form to Accompany the W-9" to complete with includes the following language: "The City's preferred method of payment is Automatic Clearing House (ACH) - the City strongly encourages filling-out the attached ACH Authorization Form."

HON. ALEXANDER MARION, MPA
CITY AUDITOR



December 19, 2025

Auditor's Response to Administration Review of Draft Report

The Office of the City Auditor appreciates your response to Audit #2025-01: An Audit of Claims Processing.

Following review of the Administration's comments, we feel no need to make any material changes to our audit and we welcome the following commitments:

- Retraining Financial Operations employees to facilitate accurate requests and to update procedures.
- A 2026 project to relocate all Accounts Payable to PeopleSoft to address Help Desk bottlenecks.
- A revised Travel Policy, along with new procedure and approval process. Please note: the Travel Policy is codified in Local Laws and changes would require Common Council approval.
- An updated Purchase Card Policy and procedures. Please note: the Purchase Card Policy is codified in the Revised General Ordinances and changes would require Common Council approval.
- Working with the Department of Audit and the Common Council to assess options for independent oversight of payment approvals.
- Onboarding of new Travel Coordinator.
- Updated procedures and documentation requirements for payment approvals.
- New guidance on redacting confidential information from invoices prior to payment.
- New monitoring and oversight measures to prevent personal use of city-purchased items.
- Improved asset tracking for items including leased equipment, gas and electric meters and infrastructure, and land line phones.

We have valued the cooperation from Mayor Walsh and his staff over the course of this audit, and in the last two years. We appreciate the commitment to improve this critical process and we look forward to working with Mayor-elect Owens to finish the job.



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