



COUNTY OF ONONDAGA

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Overview of the Room Occupancy Tax Audits Process

While every audit is unique, the audit process performed by the auditors of the Onondaga County Comptroller's Office will, in most cases, follow the sequence of steps below:

- Step 1 – Auditor reviews the establishment's front desk procedures for checking in guests.
- Step 2 – Auditor reviews reports provided for the audit (revenue, tax exempt, adjustments) by the establishment.
- Step 3 - Auditor performs audit.
- Step 4 - Auditor asks questions that arise during the audit and gives the General Manager a list of any additional information and/or items that the auditor may need.
- Step 5 - Hotel is given two weeks to research the list of items and provide to auditor.
- Step 6 – Room Occupancy Tax audit report is completed. Copy is sent to the hotel/motel/B&B.