



COUNTY OF ONONDAGA

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County Comptroller*

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Hotel Documentation Required for Room Occupancy Tax Audits

Although an audit may lead to additional requests for documentation and information, there are several initial items that should be available to the auditor on the first day of the audit:

- Monthly revenue reports for the entire audit period.
- Any reconciliations for the Room Occupancy Tax quarterly returns.
- Monthly detail report for tax-exempt stays.
- All revenue supporting documentation, including guest registration cards (if used), guest folios (occupancy bills) and certificates of exemption (if applicable) along with any other pertinent reservations records for the quarter(s).
- Quarterly General Ledger reports for the entire audit period.

During the audit process the auditor may choose to test additional records, based on professional judgment, and such records should be supplied at that time.