



COUNTY OF ONONDAGA

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### **Overview of the Room Occupancy Tax Audit Process**

The audit performed by the staff of the Onondaga County Comptroller's Office will in most cases follow the sequence of steps listed below:

- Step 1 – Audit team reviews the establishment's front desk procedures for checking in guests.
- Step 2 – Audit team reviews reports provided for the audit (revenue, tax exempt, adjustments) by the establishment.
- Step 3 – Audit team performs audit.
- Step 4 – Audit team asks questions that arise during the audit and gives hotel management a list of any additional information and/or items that may be needed.
- Step 5 - Hotel is given a list of any additional items to provide to audit team.
- Step 6 – Room Occupancy Tax audit report is completed and discussed with hotel management. Copy of audit report is sent to the hotel management via U.S. Mail.