



Audit of County Take Home Vehicles
By Comptroller Martin D. Masterpole
February 2026

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SECTION I

Introduction & Background

Introduction

In 2025, the Comptroller's Office (Comptroller) performed an audit of County take-home vehicles. The purpose of the audit was to assess the County's take-home vehicle policies and procedures including the budgetary approval and use of those vehicles. Eight County departments and offices were selected for testing for the audit. They were the Departments of Transportation, Parks, Health, Facilities and Water Environment Protection as well as the Offices of Emergency Management, Economic Development and the County Executive. It was determined that Parks and Economic Development do not have any take-home vehicles so they were eliminated from the audit. The District Attorney's and Sheriff's offices were omitted from the audit. Those offices will be part of a separate audit to be done at a later date.

The audit found County administration does not have a set of policies or administrative directives for County vehicles, including those taken home by employees for various reasons. We also determined there is no one County office or department responsible for maintaining a complete listing of take-home vehicles. Therefore, to provide the County Administration with information and recommendations related to the use of the County owned vehicles, our office used the New York State Department Directive DIR #2932, Use of State Owned Vehicles dated 12/4/24 as a guide.

Background

Onondaga County (County) employs thousands of employees in more than 30 departments. They provide a huge spectrum of services in locations across a county that spans approximately 800 square miles. Some of the services provided by the County necessitate an employee taking a County-owned vehicle home with them to respond immediately to an emergency during the off-duty hours. Having the vehicle at home, and in some circumstances special equipment, saves the time of having the employee drive to work in their personal vehicle to pick up the County vehicle and equipment and then drive to the emergency site.

The Onondaga County Administrative Code, which outlines the duties of protecting and maintaining the public's investment in County property and resources, was amended in October 2016 (see Exhibit A). The change shifted the executive powers and duties of overseeing the County's property and inventories from the Division of Purchase to the Chief Fiscal Officer (CFO) of the County. According to Section 4.02 of the Administrative Code, the CFO assumed the following responsibilities for County departments and other governmental units:

- The maintenance of all records pertaining to materials, supplies in addition, equipment owned by or otherwise within the jurisdiction of the County government.
- The transfer of materials, supplies and equipment among such departments and units as required, subject to the approval of the County Executive.
- The receipt, storage, and protection of supplies, materials, and equipment utilized by the County government throughout its various departments, offices, divisions, agencies and other units.

Per the County CFO and the departments we spoke with, the process for requesting a vehicle begins during the annual County budget process. Departments requesting a vehicle must complete a request form and provide the following information:

- Rationale for why the vehicle is needed
- Name/position of the employee(s) vehicle is being assigned to
- Statement of whether it's a request for new vehicle or if the vehicle will replace an existing vehicle
- Reason why the vehicle being replaced
- ID of the vehicle being replaced
- Mileage on the vehicle being replaced
- Picture of the vehicle being replaced

Upon adoption of the annual budget, individual departments submit requisitions for vehicle(s), according to the County's normal procurement policy. County vehicles for all departments, with the exception of the Department of Transportation (DOT), are delivered to the Water Environment Protection (WEP) Inventory Office where the Fleet Manager handles the registration process and inventory management. DOT oversees their own department vehicles and equipment.

Onondaga County Legislature Resolution 227, adopted on 10/12/10 (see Exhibit B), states that each year the Legislature is to receive a report from the County CFO. The Resolution states, "providing for an annual review of take-home vehicles and/or mileage allowance for the unrepresented officers and employees in all County offices, departments and administrative units excluding the offices of the District Attorney and the Sheriff and further requesting the County Executive to include in the tentative budget information regarding the same." The Legislature is tasked with the review of this report information annually for purposes of determining fair compensation and for budgeting purposes.

We noted County administration does not have a comprehensive set of policies or any administrative directive for its take-home vehicles. In lieu of one, some of the departments we tested have created their own policies. We found other offices and departments are lacking any. The audit also showed that there is no single County office or department responsible for maintaining a complete listing of County vehicles taken home. When the Comptroller's Office requested a copy of the report of County vehicles submitted to the County Legislature by the CFO, as mandated by Resolution 227, we were told one had not been provided for the period of time of this audit. Lastly, the audit showed that one office bypassed the County's budgeting process in obtaining a take-home vehicle for someone in the department.

SECTION II

Executive Summary

Over the course of this audit, we noted the following high-level findings:

- County administration has no centralized, comprehensive set of policies or administrative directive related to County vehicles, including those taken home by employees.
- There is no centralized, comprehensive list of take-home vehicles for Onondaga County.
- The County's Chief Fiscal Officer did not provide the required take-home vehicle information to the County Legislature as outlined in Onondaga County Legislature Resolution #227, Adopted 12/10/10.
- In lieu of the County having a set of written countywide policies and procedures, three departments or offices have created their own policies and procedures for take-home vehicle use. Three departments or offices have no departmental written policies and procedures.
- The County Executive's Office take-home vehicle was not included in the Department of Transportation Department's budget request.
- Retention records for the disposed vehicles were not properly stored according to Public Property and Equipment, Schedule CO-2, 15. [524].

Our high-level recommendations include:

- County administration should establish a centralized standard operating policy for all Onondaga County owned vehicles to include the usage, maintenance and reporting of take-home vehicles.
- County administration should provide an overall centralized list of Onondaga County take-home vehicles.
- The County Chief Fiscal Officer should comply with the adopted Resolution #227 and annually provide the Legislature with a list of all information outlined in the resolution as a part of the County's annual budget process.

- The County Legislature should implement controls to ensure requested information from past and future resolutions is provided, collected and available for review during the budget process annually.
- The County Legislature should consider re-implementing the County's Vehicle Use Review Board, which used to exist but is no longer active.
- All County departments and offices should adhere to the annual County budgeting process when requesting take-home vehicles for employees.
- All vehicles purchased by the County should be assigned a control asset number and included on the vehicle inventory list.

SECTION III

Scope & Methodology

Scope:

All County take home vehicles excluding those assigned to the District Attorney's and Sheriff's Offices. In order to gain an understanding of the current process we used historical data and made an initial inquiry to the following departments listed below.

Take-Home Vehicle Audit Selected Departments			
	Departments	Vehicles per Department	Vehicles Selected for Testing
1	County Executive	1	1
2	Economic Development	0	0
3	Emergency Management	3	2
4	Facilities Management	1	0
5	Health (HD)	1	0
6	Park's Department	0	0
7	Department of Transportation (DOT)	10	4
8	Water Environment & Protection (WEP)	21	7
	Total	37	14

Our objectives were to:

- Determine if departments were in compliance with the County take-home vehicle policies.
- Determine if departments were following their own in-house take-home vehicle policies and procedures.
- Determine if adequate vehicle maintenance is being performed.
- Determine if records such as maintenance, usage logs, mileage logs, and accidents reports are retained as required.
- Determine if adequate controls exist over the County take-home vehicles.
- Determine if required financial data is being provided to the County Legislature for the annual County budgeting process.
- Provide County administrative management with recommendations related to County take-home vehicles.

Methodology:

In order to complete our objectives we:

- Reviewed all County administration and County departmental written policies and procedures for take-home vehicles.
- Interviewed department administrators about the usage of take home vehicles by their employees.
- Interviewed the CFO about Countywide vehicle policies and procedures for take-home vehicles.
- Researched state directives and federal regulations for employee use of government vehicles.
- Reviewed a list (by employee title) of all County take-home vehicles assigned to employees.
- Selected a sample of take home vehicles.
- Reviewed maintenance records, usage logs, mileage logs and fuel usage reports for all County take-home vehicles.

SECTION IV

Findings & Recommendations

The Comptroller's Office requested and received the following records from the departments audited:

Department	Department Policy provided	Procedures provided	Incident Reports provided	Vehicle Use- Mileage Log	Maintenance Report	Fuel Usage Report
County Executives' Office						✓
Department of Transportation			✓	✓	✓	✓
Health Department	✓	✓		✓		✓
Facilities Department						✓
Emergency Management	✓	✓	✓	✓	✓	✓
Water Environment Protection	✓	✓	✓	✓	✓	✓

1. We noted County administration does not have a centralized, comprehensive set of policies or an administrative directive related to the use and assignment of take home vehicles and that no one individual or department is responsible for maintaining a current and accurate listing of County owned take-home vehicles. This is a reoccurring finding from a previous audit in 2015.

Prior to October of 2016, the County's Division of Purchase was responsible for maintaining the County's equipment and vehicle listings. However, Local Law #11-2016 amended the County's Administrative Code (Attachment A) regarding maintaining inventories of County property and assigned these responsibilities to the Chief Fiscal Officer whether directly or by providing direction to departments or other units in County government.

According to Section 4.02 of the Administrative Code, the CFO assumed the following responsibilities for County departments and other governmental units:

- The maintenance of all records pertaining to materials, supplies and equipment owned by or otherwise within the jurisdiction of the County government
- The transfer of materials, supplies and equipment among such departments and units as required, subject to the approval of the County Executive.
- The receipt, storage, and protection of supplies, materials, and equipment utilized by the County government throughout its various departments, offices, divisions, agencies and other units.

Recommendation:

County administration should establish a centralized standard operating policy for all Onondaga County owned vehicles to include the usage, maintenance and reporting of take-home vehicles.

2. We noted there is no overall centralized, comprehensive list of take-home vehicles for Onondaga County. There is an Equipment/Vehicle list managed by the Department of Transportation of all DOT vehicles. The Department of Water Environment Protection has a listing of all other County vehicles.

Recommendation:

We recommend County administration re-establish the currently inactive Vehicle Use Review Board and assign the responsibility of maintaining one centralized list of County take-home vehicles to that body.

3. County Legislature Resolution #227 mandated that the Chief Fiscal Officer should provide a listing of positions in all County offices, departments and administrative units (excluding the District Attorney and Sheriff's Offices) that are provided a take-home vehicle and/or mileage allowance on or before March 1st of each year and to include justification for the provisions of the vehicle. The resolution further requested the County Executive and Chief Fiscal Officer to include the same information within the tentative budget proposed for the following year. We interpret this to mean such information was to be provided annually for review during October's budget deliberations. The purpose of this information being provided is to assist the Legislature with the overall County budgeting process as well as to assist in assessing salaries of non-union county officers and employees. Per the Clerk of the County Legislature, the above-referenced information was not provided for the annual budget process during the audit period.

Recommendation:

We recommend County administration and the Chief Fiscal Officer comply with County Legislature Resolution #227 by providing the Legislature by no later than March 1st each year with all information outlined in the resolution for review as a part of the County's annual budget process.

Recommendation:

We recommend the County Legislature devise and implement controls to ensure information from past and future adopted resolutions is provided as mandated.

4. In the absence of a set of written countywide policies and procedures, we noted the Health Department, Emergency Management and WEP have crafted their own department-specific policies and procedures for take-home vehicles. Three other departments (Facilities, DOT and County Executives' Office) have not created any policies and procedures.

Recommendation:

As stated for Finding #1 - County administration should establish a centralized standard operating policy for all Onondaga County owned vehicles to include the usage, maintenance and reporting of take-home vehicles.

5. We noted the County has two asset reports, one for all DOT vehicles and equipment, maintained by DOT and another one for all other County vehicles maintained by WEP. We noted, the County Executive's take-home vehicle, a 2024 Chevrolet Tahoe assigned asset# 7006 was not accounted for on either asset list. The purchase price of approximately \$70,000 was charged to the DOT's department fund 10009 (See Exhibit C). However, according to the Ways & Means Committee Budget review, the 2024 Chevrolet Tahoe was not included in the DOT's request for vehicles, (see Exhibit D). The vehicle is currently assigned to the County Executive's Office. The vehicle was also not included in that office's 2024 budget request (see Exhibit E).

The County's annual budget process requires all departments to submit written budget proposals to the County Legislature for approval when requesting vehicles—whether for take-home use or otherwise. No such request from either the Department of Transportation or the County Executive's Office could be located.

Recommendation:

We recommend the following:

- a) *This vehicle should be accurately recorded on the County's inventory list.*
 - b) *County administration as well as the Office of Management & Budget should follow Onondaga County's budgeting procedures for obtaining vehicle(s) in the future.*
 - c) *The County Legislature should review their process for evaluating County department budget requests.*
 - d) *The County Legislature should consider reactivating the currently dormant Onondaga County Vehicle Use Review Board.*
6. We noted retention records for disposed vehicles are not always retained as directed by the New York State Public Property and Equipment, Schedule CO-2, 15. [524], which states "Maintenance, testing, service, operational and repair records for vehicles, and retain for 6 yrs after vehicle is no longer in use." Maintenance records for WEP's auctioned Vehicle #1909 could not be provided either in hard copy or from their database system.

Recommendation:

We recommend County administration adhere to the NYS Public Property and Equipment, Schedule CO-2, 15. [524] and retain maintenance records as directed.

SECTION V

Exhibits

Exhibit A

October 11, 2016

221

LOCAL LAW NO. 11 - 2016

A LOCAL LAW AMENDING THE ADMINISTRATIVE CODE REGARDING MAINTAINING INVENTORIES OF THE COUNTY'S PROPERTY

BE IT ENACTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY AS FOLLOWS:

Section 1. Findings/Purpose. To protect the public's investment in the County's property and resources, it is necessary to maintain accurate and current inventories. The Division of Purchase presently bears this responsibility. However, with the implementation of enterprise technology and controls, the Finance Department, headed by the Chief Fiscal Officer is better suited to track property and its use across and within departments and units of County government. This local law amends the Administrative Code to shift these executive duties.

Section 2. Amendment. The Onondaga County Administrative Code, being Local Law No. 1-1975, as previously amended, is hereby further amended as follows:

From within Section 3.06, powers and duties of the Purchasing Director, strike subsections (d), (e), and (h) in their entirety, consecutively renumbering the remaining subsections such that they become subsection (a) through (g).

To Section 4.02, powers and duties of the Chief Fiscal Officer, add three new paragraphs to subsection (a), as follows below, then renumber such section in a way that eliminates the present reference to subsection (a), as there is no coordinate subsection (b). Thereafter, all enumerated powers and duties shall be renumbered such that they are to become subsections (a) through (i).

The additional language is to be new subsections (e), (f), and (g):

(e) be responsible, except as may otherwise specifically be provided in this Code, whether directly or by providing direction and assistance to departments and other units of County government, for the maintenance of all records pertaining to materials, supplies and equipment owned by or otherwise within the jurisdiction of the County government;

(f) be responsible, whether directly or by providing direction and assistance to departments and other units of County government, for the transfer of materials, supplies and equipment among such departments and units as required, subject to the approval of the County Executive;

(g) be responsible, whether directly or by providing direction and assistance to departments and other units of County government, for the receipt, storage, and protection of supplies, materials, and equipment utilized by the County government throughout its various departments, offices, divisions, agencies and other units;

Section 3. Effective Date. This local law shall take effect immediately upon filing in the Office of the Secretary of State pursuant to section 27 of the Municipal Home Rule Law.

ADOPTED. Ayes: 17

Exhibit B

Motion Made By Mr. Meyer

RESOLUTION NO. 227

PROVIDING FOR AN ANNUAL REVIEW OF TAKE HOME VEHICLES AND/OR MILEAGE ALLOWANCE FOR UNREPRESENTED OFFICERS AND EMPLOYEES IN ALL COUNTY OFFICES, DEPARTMENTS AND ADMINISTRATIVE UNITS EXCLUDING THE OFFICES OF THE DISTRICT ATTORNEY AND THE SHERIFF, AND FURTHER REQUESTING THE COUNTY EXECUTIVE TO INCLUDE IN THE TENTATIVE BUDGET INFORMATION REGARDING THE SAME

WHEREAS, the Onondaga County Legislature is charged with the duty of fixing the compensation of county officers and employees paid from county funds; and

WHEREAS, in addition to salary, some Onondaga County officers and employees are provided a take home vehicle and/or a mileage allowance; and

WHEREAS, it is the desire of this County Legislature to review such vehicle and mileage allowance information on an annual basis with respect to positions in all county offices, departments and administrative units, except for positions in the offices of the District Attorney and the Sheriff, and except for titles provided a vehicle and/or mileage allowance pursuant to the terms of a collective bargaining agreement; and

WHEREAS, it is the further desire of this Legislature for the tentative budget to include information identifying the positions in all county offices, departments and administrative units provided a take home vehicle and/or a mileage allowance, except for the offices of the District Attorney and the Sheriff, and except for titles provided a vehicle or mileage allowance pursuant to the terms of a collective bargaining agreement; now, therefore be it

RESOLVED, that this Legislature hereby requests the Onondaga County Chief Fiscal Officer to provide to this Legislature a list of those positions in all county offices, departments and administrative units, except of the offices of the District Attorney and the Sheriff, that are provided a take home vehicle and/or a mileage allowance, other than titles provided the same pursuant to the terms of a collective bargaining agreement, said information to be provided on or before March first of each year and to include justification for the provision of the vehicle and/or mileage allowance; and, be it further

RESOLVED, that this Legislature shall review such information annually for purposes of determining appropriate compensation; and, be it further

RESOLVED, that this Legislature hereby requests the County Executive and the Chief Fiscal Officer to include the same information within the tentative budget.

ADOPTED. Ayes: 18 Absent: 1 (Kinne)

* * *



COUNTY OF ONONDAGA

Purchase Order

ONGOV-0000090706

Page: 1 of 5

Bill To:
 Division of Financial Operations
 John H Mulroy Civic Center, 15th Floor
 421 Montgomery Street
 Syracuse NY 13202
 ongovpayments@ongov.net

Complete		Dispatch Via Print	
Purchase Order	Date	Revision	
ONGOV-0000090706	2024-01-09		
Payment Terms	Freight Terms		
NET 30	FOB Dest., Prepay & Allow		
Buyer	Phone	Currency	
Tierza Sovocool	315/435-3475	USD	

Supplier: 0000032332
 RM BURRITT MOTORS INC
 340 ST RTE 104E
 OSWEGO NY 13126
 United States

Ship To: TRANSPORTATION DEPT
 Pickup by department
 Onondaga County NY 00000
 United States

Line	Item/Description	Quantity	UOM	PO Price	Extended Amt	Due Date
	0094 - The following documents are incorporated by reference within this Purchase Order, including the several terms and conditions contained therein:					
	County Contract Number: 11020					
	State Contract Number:					
	Other Solicitations:					
	The TITLE and REGISTRATION will be obtained by the County.					
	ALL COMPLETED REQUIRED PAPERWORK TO TITLE AND REGISTER THE VEHICLE(S) SHALL BE SUPPLIED UPON DELIVERY OF VEHICLE(S) TO:					
	Onondaga County Dept. of Transportation 6877 County Garage Road Jamesville NY 13078					
	NO PAYMENTS WILL BE AUTHORIZED UNTIL ALL PAPERWORK TO TITLE AND REGISTER THE VEHICLE(S) HAS BEEN PROVIDED AND CERTIFIED TO BE ACCURATE AND COMPLETE.					
	Paperwork must be filled out as follows:					
	County of Onondaga Division of Purchase 421 Montgomery St, 13th Floor Syracuse NY 13202					

1	2024 Chevy Tahoe per Onondaga County bid 11020	1.00	EA	\$69,887.50	\$69,887.50	01/09/2024
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Attention: LI Cassandra
Williams

DIST: 1

Chartfields

Status	Percentage	PO Qty	Amount
Closed	100.0000	1.0000	\$69,887.50

GLUnit	Account	Alt-Acc	Fund	Dept	Class
ONGOV	671500	000	1000	9320000	5130
			9	000	

Details/Tax

BaseAmt	BaseCurrency	Currency	Location	Consignd
69887.500	USD	USD	FO002	N

DEPARTMENT OF TRANSPORTATION: Marty Voss, Commissioner; Penny Donahue, Accountant 2

ONONDAGA COUNTY

2024 EXECUTIVE BUDGET WRITTEN STATEMENT

SECTION 1:**2023 INITIATIVES & ACCOMPLISHMENTS**

Paving Program: 150 miles (61 hot mix + 31 cold mix + 58 surface treatment).

Willowdale Road bridge replacement & Cedarvale Road bridge replacement – completed 2023.

Fremont Road bridge repairs & County Garage Road bridge repairs – completed 2023.

Loop the Lake Trail: Murphy's Island Ext. project closeout (Dec. 23), Phase III (Salina Extension) advancing in design stage, coordination with multiple New York State agencies.

Authorized approval to construct Old Liverpool Rd. project in 2024.

Design approval of the Bear Rd. Project, continued the design of 8 federal aid projects.

Special Federal Funding Awards: Bridge-NY Funding for Tuttle Road Bridge deck replacement, West Dead Creek Bridge deck replacement, and Oak Orchard Culvert replacement project; awarded TAP/CMAQ funding for Teall Ave. (City to Court St.) project.

Rehabilitated/replaced 3 traffic signal systems and upgraded 5 signals with camera systems.

Replaced over 2000' of storm drainage pipe (drive culverts, closed drainage runs, and cross culverts)

Completed North Area Maintenance Facility rehabilitation project.

2023 BUDGET REVIEW

The Transportation Department will finish 2023 within budget.

SECTION 2:**2024 BUDGET OVERVIEW**

The 2024 budget includes standard salary and wage increases consistent with the collective bargaining agreement. Also included in the base are increased cost in supplies, maintenance, utilities & rents and contractual services due to inflation and contract escalators.

Provision for capital projects is \$6M cash for 2024. This amount is first applied toward the required local share of the various federal aid projects contained in the annual Highway Work Plan which will be developed over the winter and brought to the Legislature for bonding approval in early spring of 2024.

SECTION 3:**2024 STRATEGIC PRIORITIES:**

1. Staff – Staffing levels have improved but we still need more CDL drivers.
 2. Continue to advance federal aid and state funded major projects outlined in the Work Plan
 3. Manage the department's core responsibility for snow & ice removal and highway maintenance while balancing the challenges of new and innovative infrastructure initiatives.
- Responsible to repair/replace 800 miles of road, 260 bridges; plow snow
 - 4 shops are responsible for removing snow in each quadrant of the county
 - Remove snow on county highways, state highways, and under contract
 - Within the last 6 years, touched over 700 miles of the 800 miles responsible for
 - Significant change for 2024 budget is Supplies and Materials
 - Increased expenses for road salt, fuel, CSEA related costs and benefits
 - Many moving parts between county and state on a number of projects
 - Core responsibility is snow/ice removal and highway maintenance
 - Vehicle request is same as last year

Questions/comments from Committee:

- What are DOT's vehicle needs?
 - Asking to replace 5 pickup trucks, 5 dump trucks, 1 plow
 - Plow trucks ordered in 2021 have not been delivered yet; computer chips are behind
 - Difficult to get heavy equipment right now
 - CE did one time investments to address long standing needs during post Covid period to get ahead
 - Remarkable success getting old equipment replaced
 - Plow trucks will always be an issue
 - New trucks do not always run properly when received
 - Department appreciates the legislature approving spending to purchase vehicles over the last 3 years
 - Proposed to order 1 new truck; if approved, will be lucky to have 2 winters from now
- CDL drivers are a problem everywhere
- Have been fortunate to not have killer winters
- How dire is the situation, is it any better?
 - Yes, much better
 - First year after Covid had many employees retiree
 - Legacy employees had 32, 33 years of service at age 55; difficult to replace
 - Challenging to find people ages 25-40 that want to do this type of work
 - Created promotional track to get to crew leader, HSS, supervisory level
- Is losing CDL drivers due to salary range still an issue?
 - Not as much
 - National Grid pays double the county salary, will not be able to compete
 - County is still ahead of NYS in salary
 - Towns have leveled off; some still pay more
 - Financially, employees do better with county over the winter because county runs 24/7 in winter
 - Made changes to structure of base pay
 - Provided incentives for winter
 - Towns do not provide the same level of service
- Has the county thought of paying to learn for CDL drivers?
 - Yes, there is an extensive training program with training titles at each shop
 - Program has been in place for 2 years
- Is there a cost to take a test after they are trained?
 - Yes
- Does county pay for the test?
 - No
- WEP had agreement with the Tractor Trailer Training School where they trained several CDL drivers
 - The training school is closed now, but was very successful
- DOT has in-house trainers who train from May through October and plow for the winter months
- NYS offers ability to fast track CDL licensing for folks who served in the armed forces and are being discharged
- Does county DOT have any kind of formal outreach?
 - Tried to recruit military in the past
 - County DOT typically participates in career fairs; looking for anyone across the board
 - County can participate in NYS program if someone is eligible
- NYS is doing outreach
- Has it been more difficult for NYS than with the county?
 - NYS is in dire straits, will be an interesting winter on I-81
 - County DOT employees will never get sent beyond county borders
 - NYS employees can be sent anywhere in the state regardless of where they live

Exhibit E

Extracted page from the 2024 Adopted Budget Book
Budget Summary

D21-County Executive F10001-General Fund

	2022 Actual	2023 Adopted	2023 Modified	* 2024 Executive	2024 Adopted
Account Code - Description					
A641010 Total-Total Salaries	1,118,577	1,260,164	1,252,664	1,316,305	1,316,305
A641030-Other Employee Wages	7,141	15,300	15,300	15,759	15,759
A693000-Supplies & Materials	7,382	7,753	15,253	12,753	12,753
A694130-Maint, Utilities, Rents	9,770	10,140	10,140	11,450	11,450
A694100-All Other Expenses	5,160	5,373	5,373	5,373	5,373
A694010-Travel & Training	9,680	14,000	14,000	14,000	14,000
Subtotal Direct Appropriations	1,157,710	1,312,730	1,312,730	1,375,640	1,375,640
A691200-Employee Benefits-Interdepart	440,413	473,828	473,828	551,634	551,634
A694950-Interdepart Charges	89,137	91,897	91,897	206,123	206,123
Subtotal Interdepartl Appropriations	529,549	565,725	565,725	757,757	757,757
Total Appropriations	1,687,259	1,878,455	1,878,455	2,133,397	2,133,397
Local (Appropriations - Revenues)	1,687,259	1,878,455	1,878,455	2,133,397	2,133,397

* The 2024 Executive budget should have listed the account code "A671500 - Automotive Equipment" with the corresponding amount of \$70,000, to allow the County Legislature the opportunity to address this matter during the budgeting process.

SECTION VI

Management Response



COUNTY OF ONONDAGA

DEPARTMENT OF FINANCE

J. RYAN MCMAHON II
County Executive

JASON DEAN
*Deputy Director of
Management & Budget*

*John H. Madry Civic Center, 14th Floor
421 Montgomery Street
Syracuse, New York 13202-2989
315) 435-3346 Fax (315) 435-3439
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KRISTI SMILEY
Chief Fiscal Officer

TAVIOT HUGHES
*Deputy Director of
Financial Operations*

March 10, 2026

Mr. Martin Masterpole, Comptroller
Onondaga County Comptroller's Office
421 Montgomery Street, 14th Floor
Syracuse, New York 13202

Dear Mr. Masterpole,

County Administration appreciates the opportunity to review and respond to the audit report concerning the oversight, tracking, and administration of County-owned take-home vehicles. We value the audit process and remain committed to maintaining transparency, accountability, and effective operational oversight across County government.

After careful review of the audit findings and recommendations, management offers the following summary response:

Countywide Vehicle Policy

Management acknowledges the recommendation to establish a centralized, comprehensive Countywide policy governing take-home vehicles. While we agree that consistent oversight and documentation are important, management believes that a single comprehensive policy may not lend itself effectively to the unique operational vehicle uses across various departments.

Departments such as Transportation, Emergency Management, Health, and Water Environment Protection operate under distinct service models, regulatory requirements, and emergency-response obligations. These operational differences necessitate flexibility in vehicle assignment, usage, and documentation standards.

Centralized Vehicle Listing

Management agrees that inconsistencies in vehicle listings should be addressed. Moving forward, management will ensure that a consolidated, centralized master list of County vehicles—including take-home vehicles—is maintained to prevent discrepancies regarding which department maintains a particular vehicle on its asset inventory.

Reporting Requirements

Reporting Requirements in the Audit refer to a request from fifteen years ago to provide a list of county positions that are provided vehicles, excluding positions in the Office of the District Attorney, the Office of the Sheriff, and any collective bargaining unit. To our knowledge, the information has never been requested, at least not within the last five years. The Finance Office is present and available during the budget adoption process to answer questions and provide information. Should the current legislative body desire the information, Management will ensure the information is provided.

Budgeting Procedures

With respect to the audit findings concerning vehicle purchases and the budget process, Management notes the following:

Budget proposals serve as planning documents that outline anticipated needs for the upcoming fiscal year. As such, they reflect departmental priorities at a particular point in time and do not preclude adjustments that become necessary as operational needs evolve. The County's budget practices allow for modifications to planned purchases when justified and when appropriate approvals are obtained.

Management will continue to follow County budget procedures and ensure that any vehicle acquisitions or changes are processed in accordance with applicable approval requirements and documented appropriately.

NYS Public Property and Equipment, Schedule

Management respectfully disagrees with the conclusion that required maintenance records were not retained. Subsequent to the audit inquiry, the maintenance, testing, service, operational, and repair records for WEP Vehicle #1909 were located and have been provided.

Management remains committed to full compliance with State record retention requirements and will continue to review internal retrieval processes to ensure documentation can be accessed promptly upon request.

Vehicle Use Review Board

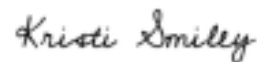
Dating back to the 1970s, the Board's original intended purpose was to determine if vehicles being used by the individual departments were appropriate for their mission / function. It was not to determine if equipment could be purchased. Over time it morphed into a review on the annual submission of requested departmental motorized equipment. As the Legislature's Ways and Means Committee has review authority of all departmental budgetary submissions and items therein, the Vehicle Use Review Committee was recognized as a duplication of already existing review. As noted, the Finance Office is available during the budget adoption process to provide information.

Conclusion

County Administration remains committed to strengthening coordination, improving centralized tracking, and ensuring compliance with reporting and budgeting requirements, while preserving necessary operational flexibility across departments.

We appreciate the diligence of the audit team and look forward to continued collaboration to enhance County operations and accountability.

Respectfully submitted,



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Chief Fiscal Officer
