



# City of New York

## OFFICE OF THE COMPTROLLER

Scott M. Stringer  
COMPTROLLER



## AUDITS & SPECIAL REPORTS

**Marjorie Landa**

Deputy Comptroller for Audit

Audit Report on the Compliance of the  
New York City Department of Finance  
with Executive Order 120 Regarding  
Limited English Proficiency

SZ17-060A

February 3, 2017

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
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NEW YORK, NY 10007

SCOTT M. STRINGER  
COMPTROLLER

February 3, 2017

To the Residents of the City of New York:

My office has audited the New York City Department of Finance (DOF) to determine whether DOF is in compliance with Executive Order 120 (EO 120), which requires City agencies that provide direct services to the public to create a language access implementation plan to ensure meaningful language access to their services. According to the 2014 American Community Survey, over 75 percent of all New Yorkers speak a language other than English at home and almost 46 percent of the City's population is limited in English language proficiency (LEP). For these New Yorkers, interacting with City government can be a challenge. We audit City agencies such as DOF to help ensure that they are complying with applicable laws and regulations and that they are providing residents access to important City services.

The audit found that in its offices, DOF generally complied with EO 120. Our review of DOF's Language Access Plans from 2009 through 2015 demonstrates that DOF has made steady progress in its efforts to provide meaningful language access to the agency's services for LEP customers at its five business centers. Each annual Language Access Plan described the steps that DOF has taken to provide additional services to the LEP population. Further, the audit found that DOF generally provides direct services to its customers in the top six New York City LEP languages at its five business centers located throughout the five boroughs, Monday through Friday from 8:30 a.m. to 4:30 p.m. Finally, the audit found that through a City-wide contract with Voiance Language Services, LLC and Language Line Services, LLC, DOF has the ability to provide documentation, translation and phone interpretation services in 175 languages.

The report recommends that DOF continue to adhere to EO 120 to ensure that it adequately meets the language needs of the communities it serves. As required by EO 120, DOF should utilize available and relevant studies and update and post all subsequent Language Access Plans on its website.

The results of the audit have been discussed with DOF officials, and their comments have been considered in preparing this report. Their complete written response is attached to this report.

If you have any questions concerning this report, please e-mail my Audit Bureau at [audit@comptroller.nyc.gov](mailto:audit@comptroller.nyc.gov).

Sincerely,

Scott M. Stringer

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# **THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER AUDITS & SPECIAL REPORTS**

## **Audit Report on the Compliance of the New York City Department of Finance with Executive Order 120 Regarding Limited English Proficiency**

**SZ17-060A**

### **AUDIT REPORT**

#### **Background**

New York is home to one of the most diverse populations in the world, with more than four million foreign-born residents from over 200 different countries. New Yorkers come from every corner of the globe and speak more than 200 different languages. More than 75 percent of all New Yorkers speak a language other than English at home, and almost 46 percent, or 1.8 million people, are limited in English proficiency. For these New Yorkers, interacting with City government can often be a challenge.<sup>1</sup>

Local Law 73 was enacted in 2003 to enhance the ability of City residents with Limited English Proficiency (LEP) to interact with City government and, more specifically, to obtain needed social services. The law applies to four social service agencies: the Human Resources Administration; the Department of Homeless Services; the Administration for Children's Services; and the Department of Health and Mental Hygiene. It requires that free language assistance services be provided for clients when they seek to obtain services at any of these agencies, as well as job centers and food stamp offices.

In July 2008, Mayor Bloomberg signed Executive Order 120 (EO 120), which requires all City agencies to provide opportunities for limited English speakers to communicate with City agencies and receive public services. EO 120 specifically requires City agencies providing direct public services to ensure meaningful access to LEP persons. To accomplish this, EO 120 requires these agencies to develop and implement agency-specific language assistance plans for LEP persons.

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<sup>1</sup> Data is from the Mayor's Office of Immigrant Affairs.



Specifically, EO 120 requires each agency to:

- Designate a Language Assistance Coordinator within 45 days of the effective date of EO 120, to oversee the creation and execution of an agency-specific internal language access policy and implementation plan.
- Develop such a plan by January 1, 2009, using a four-factor analysis based on guidance issued by the U.S. Department of Justice including: the number or proportion of LEP persons in the eligible service population; the frequency with which LEP individuals come in contact with the agency; the importance of the benefit, service, information, or encounter to the LEP person; and the resources available to the agency and the costs of providing various types of language services.
- Provide services in languages based on at least the top six LEP languages spoken by the population of New York City. These languages are determined by the Department of City Planning, based on United States Census data and as those languages are relevant to services offered by each agency. The designated top six LEP languages spoken by the population in New York City are Spanish, Chinese (Mandarin, Cantonese, and Formosan), Russian, Bengali, French Creole, and Korean.<sup>2</sup>
- Ensure that the language access policy and implementation plan includes: identification and translation of essential public documents; interpretive services, including telephone interpretation for the top six languages and others as appropriate; training of frontline workers on language access policies; posting of signage in conspicuous locations about the availability of free interpretation services; establishment of an appropriate monitoring and measurement system regarding the provision of agency language services.

EO 120 references the New York City Charter's requirement that the Mayor's Office of Operations (Operations) coordinate the provision of language services to the public and provide technical assistance to City agencies providing such services. In addition, the Mayor's Office of Immigrant Affairs is responsible for promoting immigrants' access to City services, by developing appropriate policies and outreach programs to educate immigrant and foreign language speakers about such services.

This audit focuses on whether the New York City Department of Finance (DOF) complied with EO 120. DOF's mission is to administer the City's tax revenue laws fairly, efficiently and transparently by overseeing the operations of six divisions: the City Register; Payments, Audit and Collections; Parking and Vehicles; Property Tax and Exemptions; Sheriff/Tax Enforcement; and Treasury/Cash Bail. DOF collects approximately \$36 billion in revenue and values more than one million properties; and records and maintains public records related to ownership, deeds and mortgages. DOF also administers exemption and abatement programs to homeowners and renters; adjudicates and collects parking tickets as well as administers other programs for eligible drivers and businesses. Further, DOF manages the City's treasury and through the Office of the Sheriff acts as the City's chief vehicle for

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<sup>2</sup>These are the current top six languages according to the New York City Department of City Planning's *Top Languages Spoken at Home by Limited English Proficiency (LEP) Universe: Population 5 years and over*, Issued in March 2016. The original top six languages were Spanish, Chinese, Russian, Korean, Italian, and Haitian Creole (French Creole).

civil law enforcement. In addition, DOF advises the City's Administration on the pension system and deferred compensation plan.

## **Objective**

The objective of the audit was to determine whether DOF is in compliance with EO 120, which requires that City agencies providing direct services to the public create a language access implementation plan, to ensure meaningful language access to their services.

## **Scope and Methodology Statement**

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. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

To achieve our audit objective, we reviewed DOF's Language Access Plan and other pertinent documents, interviewed key DOF personnel, and conducted site visits from July 27, 2016, August 3, 2016 through August 5, 2016 and on August 8, 2016, at DOF's five business centers located throughout the five boroughs, where services are provided to the public. Please refer to the detailed scope and methodology at the end of this report for the specific procedures and tests that were conducted.

## **Discussion of Audit Results**

The matters covered in this report were discussed with officials from DOF and Operations during and at the conclusion of this audit. DOF officials were notified of our finding during the course of the audit and an exit conference was held on November 29, 2016. On January 9, 2016 we submitted a draft report to DOF officials with a request for comments. We received a written response from DOF officials on January 24, 2017. In their response DOF officials generally agreed with the audit's finding and recommendation and stated,

We thank your office for acknowledging our efforts regarding language access. We are always looking to provide the best possible customer services to all of our constituents--in whatever language they require.

The full text of DOF's response is included as an addendum to this report.

## FINDING AND RECOMMENDATION

We found that DOF generally complied with EO 120. Our review of DOF's Language Access Plans from 2009 through 2015 demonstrates that DOF has made steady progress in its efforts to provide meaningful language access to the agency's services for LEP customers at its five business centers. Each annual Language Access Plan described the steps that DOF has taken to provide additional services to the LEP population.

DOF provides direct public services at its five business centers located throughout the five boroughs, Monday through Friday from 8:30 a.m. to 4:30 p.m. Specifically, DOF's six divisions offered free interpretation services online, by mail, or in person for hearings and collections of payments in its five business centers. In addition, we found that essential documents had been translated to languages other than English. Moreover, correspondence between DOF and defendants in languages other than English are translated to the appropriate language. Also, documents detailing the procedures for the Treasury/Cash Bail division--which holds all cash bail and court ordered funds in trust until the funds are directed by the courts to be released--have been translated to languages other English.

We found that clerks working in the five business centers' waiting rooms are available to respond to questions from the public in person or by phone and that the staff were trained on the use of two telephonic services, Voiance Language Services, LLC and Language Line Services, LLC, to communicate with the LEP populations that called and visited the offices. We found that DOF also has an interactive voice response telephone system that provides information to the public in eight different languages. The public can find out information concerning the hearing and appeal process, and information on various other services offered by DOF.

Overall, we found that DOF provides these services to its customers in the top six New York City LEP languages. Further, we found that through a City-wide contract with Voiance Language Services, LLC and Language Line Services, LLC, DOF has the ability to provide documentation, translation and phone interpretation services in 175 languages. Appendices I and II contain details of the specific items we tested and the results of our tests. Appendix III illustrates DOF's efforts to ensure EO120 compliance.

### Recommendation

DOF should continue to adhere to EO 120 to ensure that it adequately meets the language needs of the communities it serves.

## DETAILED SCOPE AND METHODOLOGY

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. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, § 93, of the New York City Charter.

We reviewed DOF's Language Access Policy and Implementation Plans and other pertinent documents, interviewed key DOF personnel, and conducted site visits from July 27, 2016, August 3, 2016 through August 5, 2016, and on August 8, 2016 at the five business centers located throughout the five boroughs.

To achieve our objectives, we performed the following:

- Reviewed EO 120 and Local Law 73;
- Reviewed and analyzed DOF's Language Access Policy and Implementation Plans;
- Created compliance checklists to assess DOF's compliance with EO 120;<sup>3</sup>
- Conducted interviews with DOF's designated Language Access Coordinator and other staff members;
- Reviewed and assessed whether DOF's language assistance plan was developed in accordance with EO 120, using the required four-factor analysis;
- Tested whether DOF provided public services in at least the top six LEP languages spoken by the New York City population;<sup>4</sup>
- Obtained and reviewed documentation and assessed whether DOF identified and translated essential public documents provided to or completed by the public;
- Tested whether interpretation services, including the use of telephonic interpretation services, are available;
- Obtained training materials and/or written policies and procedures;
- Visited DOF's locations from July 27, 2016, August 3, 2016 through August 5, 2016, and on August 8, 2016, and observed whether location had signs indicating that free interpretation services were available and whether signs were displayed in conspicuous locations throughout the seven business offices;
- Assessed whether DOF established an appropriate monitoring and measurement system regarding the provision of agency language services; and
- Assessed whether DOF created appropriate public awareness strategies for the agency's service population.

In addition, we conducted various audit tests as noted in Appendix II.<sup>5</sup>

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<sup>3</sup> See Appendix I for the completed check list created in connection with this audit.

<sup>4</sup> See Appendix II for further descriptions of the tests we conducted.

<sup>5</sup> See Appendix II for further descriptions of the tests we conducted.



## LEP COMPLIANCE CHECKLIST

| Question  | Auditor's Assessment | Auditor's Comments   |
|---|----------------------|--|
| 1. Does DOF provide direct public services?   | Yes                  | DOF provides direct public services Citywide.  |
| 2. Does DOF have a Language Access Policy and Implementation Plan, and when was it instituted?                      | Yes                  | DOF had a Language Access Plan dated January 2009. DOF's current plan, dated August 2015, is currently posted on DOF's website.  |
| 3. Does DOF have a Language Access Coordinator?   | Yes                  | DOF's Assistant Commissioner for External Affairs is the designated Language Access Coordinator.   |
| 4. Did the Language Access Coordinator oversee the creation of the Language Access Policy and Implementation Plan?  | Yes                  | The Language Access Plan was created under DOF's prior Language Access Coordinator. The current plan was revised and updated by the current coordinator.   |
| 5. Did the Language Access Coordinator oversee the execution of the Language Access Policy and Implementation Plan? | Yes                  | DOF'S language coordinator oversees the execution of the Language Access Plan.   |
| 6. Does the Language Access Coordinator monitor the Language Access Policy and Implementation Plan?                 | Yes                  | DOF's language coordinator monitors the progress of the Language Access Plan.  |
| 7. Did DOF develop the plan using the four-factor analysis?   | Yes                  | DOF's updated Language Access Plan, dated August 2015, was developed using the four-factor analysis and the language needs most often used by DOF.   |
| 8. Does DOF provide services in languages based on at least the top six NYC LEP languages?                          | Yes                  | Pursuant to DOF's Language Access Plan, DOF provides services in the top six NYC LEP languages. In addition, pursuant to a DCAS Citywide contract with Voiance Language Services, LLC. , DOF has the ability to provide documentation translation and phone interpretation services in over 175 languages. |
| 9. Does DOF identify and translate their "essential public documents?"  | Yes                  | DOF'S Language Access Plan identifies its essential documents for translation into the top six LEP languages. The following are examples of documents that are translated: the Cash Bail Brochure, the Class I Tax Guide, SCRIE, Got Parking Ticket, Lien Sale, DRIE, and Treasury Application.            |

## LEP COMPLIANCE CHECKLIST

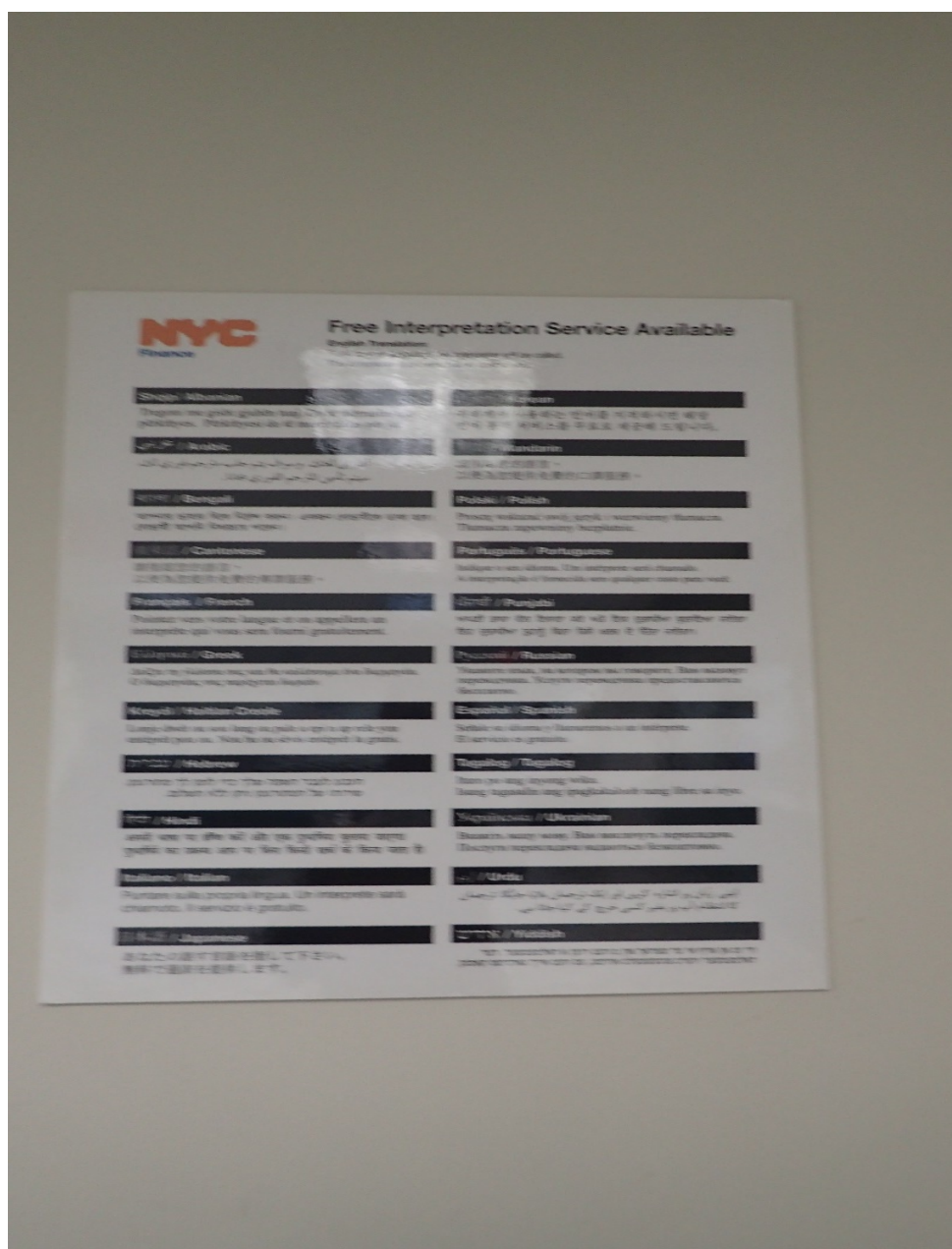
|   |     |   |
|---|-----|---|
| 10. Does DOF provide interpretation services (including telephonic interpretation) for the top six LEP languages and others as appropriate? | Yes | Pursuant to the Citywide contract with the Voiance Language Services, LLC. DOF is able to provide interpretation services in over 175 languages, including the top six LEP Languages. DOF also contracts with Geneva to provide written transcription services.<br><br>DOF also displays the available language on its telephone handsets. (See Appendix III) |
| 11. Does DOF train its frontline workers and managers on language access policies and procedures?   | Yes | During the site testing, the DOF employees interviewed were familiar with Voiance policies and procedures to be followed when conducting interpretation and translation services.   |
| 12. Are there any signs or postings in DOF regarding free available language assistance?  | Yes | During site testing, we observed “Free Interpretation Services Available” signs posted in the agency’s public/common areas and office areas. Also displayed were the various forms in multi-languages.  |
| 13. Did DOF establish an appropriate monitoring and measurement system regarding the provision of agency language services?                 | Yes | DOF monitors the provision of agency language services by reviewing invoices from the vendors that provide translation and interpretation services. We reviewed the invoices and verified that the bills identify each call, the duration, the language translated, and the cost of each call.  |
| 14. Did DOF create public awareness strategies for language services?   | Yes | DOF provides notification to the public of available services via signs at the public service center and DOF’s website. The documents available include awareness strategies in the top six LEP languages.  |

## LEP TESTS CONDUCTED

| Test   | Criteria For Evaluation   | Auditors' Assessment   |
|--|---|--|
| 1. Anonymous phone calls.  | <ul style="list-style-type: none"> <li>Was a staff person able to respond to the call in the language of need, or transfer the call to another staff person or a telephonic Interpreter service?</li> </ul>   | DOF's main public access line, which is 311, is able to provide telephonic interpreter services in the top six LEP languages.  |
| 2. Is the website accessible in languages other than English?  | <ul style="list-style-type: none"> <li>Was public information available in languages other than English?</li> </ul>   | Of the 35 languages listed on DOF's website, we sampled and successfully translated the top six languages spoken in New York City.   |
| 3. Make site visit to DOF's location, meet with front line workers and evaluate in-person procedures for language accommodation. | <ul style="list-style-type: none"> <li>Were frontline workers able to provide language assistance services either directly or through a tool/procedure such as "I Speak" cards, and placing a call to an interpreter to provide language assistance?</li> <li>Was signage was posted notifying customers of their right to free language services?</li> </ul> | <p>DOF's frontline workers were familiar with the procedures for using the language assistance lines.</p> <p>There was signage posted notifying customers of their right to free language interpretation services.</p> |
| 4. Translate "You Have a Right to Free Interpretation" posters.  | <ul style="list-style-type: none"> <li>Did the poster state that free translation and interpretation services were available?</li> </ul>  | Each of the languages on the poster was translated and accurately reflect that free translation and interpretation services were available.  |

## LEP COMPLIANCE OBSERVATION

## EXAMPLES OF LEP COMMUNICATIONS IN THE FIVE BUSINESS CENTERS



## LEP COMPLIANCE OBSERVATION

### EXAMPLES OF LEP COMMUNICATIONS IN THE FIVE BUSINESS CENTERS

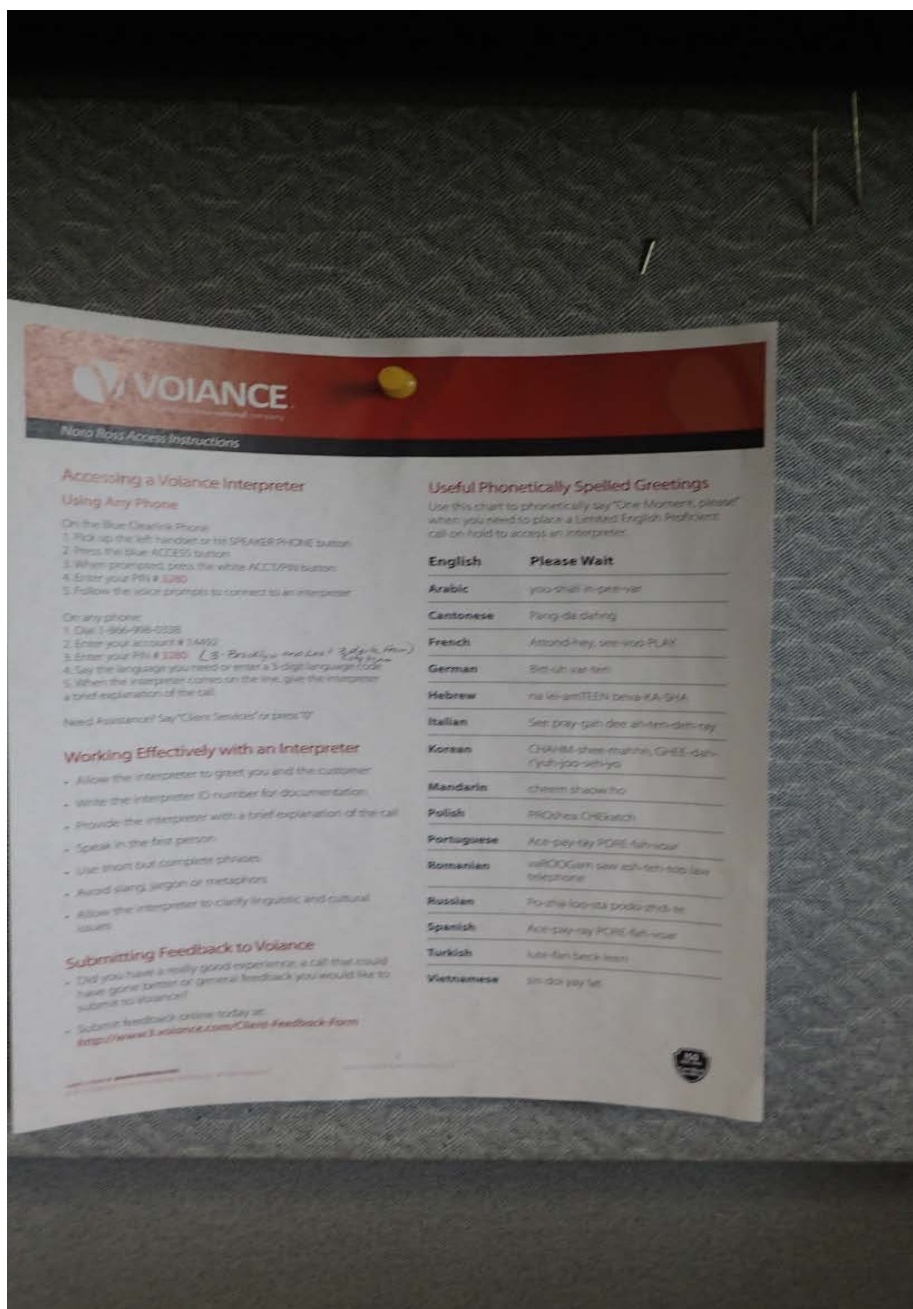




### LEP COMPLIANCE OBSERVATION



## LEP COMPLIANCE OBSERVATION





External Affairs  
1 Centre Street, Room 2200  
New York, NY 10007

Samara Karasyk  
Assistant Commissioner

January 24, 2017

Ms. Marjorie Landa  
Deputy Comptroller for Audit  
Office of the Comptroller, Bureau of Audit  
Municipal Building  
1 Centre Street, Room 1100  
New York, NY 10007

**Re: Draft Letter Audit Report on the Compliance of the New York City Department of Finance with Executive Order 120 Regarding Limited English Proficiency**

Dear Deputy Comptroller Landa:

The New York City Department of Finance (DOF) is in receipt of your Draft Letter Audit Report, dated January 9, 2017, pertaining to our agency's compliance with EO120. We thank your office for acknowledging our efforts regarding language access. We are always looking to provide the best possible customer service to all of our constituents – in whatever language they require.

Sincerely,

A handwritten signature in black ink, appearing to be "SK" followed by a long horizontal stroke, positioned above the printed name "Samara Karasyk".

Samara Karasyk

Cc: Jacques Jiha, Ph.D., Commissioner, NYC Department of Finance  
George Davis III, Director of Audit Services, Mayor's Office of Operations  
Sam Mayer, Senior Director of Internal Audit, NYC Department of Finance  
Celia Carino, Director of Internal Audit, NYC Department of Finance