



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
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MAURA HAYES-CHAFFE
DEPUTY COMPTROLLER FOR AUDIT

BUREAU OF AUDIT

December 30, 2024

By Electronic Mail

Louisa Chafee
Director
NYC Independent Budget Office
110 William Street, 14th Floor
New York, NY 10038

**Re: Final Audit Letter Report on the New York City Independent Budget Office's
Provision of Language Access Services (MH25-057A)**

Dear Director Chafee:

This Final Audit Letter Report concerns the New York City Comptroller's audit of the New York City Independent Budget Office's (IBO) provision of language access services and compliance with relevant laws and regulations which govern the translation of the websites of New York City agencies. Language Access laws are intended to make City agencies, and ultimately the City as a whole, more accessible to residents whose primary language is not English.

Background

New York City, with a population of more than 8 million people, is home to one of the most diverse populations in the world, with more than 3 million foreign-born residents from more than 200 countries. According to the New York City Department of City Planning, nearly one-half of all New Yorkers speak a language other than English at home, and almost 25% of City residents aged five and over are not proficient in English. For residents who have a non-English Language Preference (NELP), interacting with City government and receiving access to City services can be a challenge.¹

Most City agencies have a significant presence on the internet and rely on agency websites to both provide information to and interact with the public. In 2016, NYC Administrative Code, Title 23, Chapter 8, City Website, § 23-801 (Local Law 25 of 2016) was signed into law. Local Law 25 requires that every website maintained by or on behalf of a City agency include a translation service enabling users to view the text of that website, wherever practicable, in languages other than English and that the translation feature be identifiable in a manner that is comprehensible to a person whose preferred language is other than English. Currently, these translations must be available in the top 10 designated citywide languages other than English most spoken by New York City residents: Arabic, Bengali, Chinese (Mandarin and Cantonese), French, Haitian Creole,

¹ NYC Administrative Code uses the term "limited English proficient" or "LEP"; however, for the purposes of this report, the term "non-English language preference" (or "NELP") is used.

Korean, Polish, Russian, Spanish, and Urdu.²

IBO provides non-partisan information on the City budget and revenue. This can range from a review of a particular agency's spending to in-depth analysis of program costs, historical trends, debt, etc. IBO also produces various reports and materials for elected officials, community boards, civic groups, and other organizations. Further, it testifies at public hearings and City Council meetings.

In addition to "fiscal briefs" on critical issues confronting the City, IBO publishes three annual reports that are required by the City Charter: *A Fiscal Outlook Report*, which provides an independent forecast of revenue and spending for the year ahead; *Analysis of the Preliminary Budget*, which offers a comprehensive review of the Mayor's proposals; and *Analysis of the Executive Budget*, which highlights changes to the preliminary budget.

All IBO publications and other resources are accessible from its website, and all reports are also released on Facebook, Twitter, and IBO's RSS feed.

The objective of this audit was to determine whether IBO is providing agency services to the City's non-English Language Preference (NELP) population in the languages required by relevant laws, standards and guidelines; and whether the agency's language access services meet the needs of the NELP population as intended.

Findings and Recommendation

The audit found that IBO's website is compliant with Local Law 25 and allows NELP users to translate the text into languages other than English. The website is translatable into 249 languages, including English and the top 10 designated citywide languages. The website's main purpose is to provide the public with information about IBO's main functions and responsibilities and to publish the reports and studies it produces.

To obtain translation of the text of the website, a user may select the word "Translate" located on the purple menu ribbon in the upper part of the website, which brings up the Google Translate menu and allows the user to select one of 249 languages that are currently offered by the Google Translate service.

Additionally, during the course of the review of IBO's translation services, the audit team determined that, although IBO's reports, studies, and testimonies are not required to be translated into languages other than English because the agency does not provide direct or emergency services to the public, IBO is prepared to provide translations as needed.³ The audit team found evidence that such translations have been done within the past two years.

We recommend that IBO continue to ensure that its website is accessible to the NELP population

² Local Law 25 of 2016 calls for "the seven most commonly spoken languages within the city as determined by the department of city planning." However, currently, the Mayor's Office of Immigrant Affairs is responsible for providing the list of the most commonly spoken languages, and the current list contains not seven but 10 languages other than English.

³ Local Law 30 of 2017 requires that agencies which provide direct or emergency services to the public identify and translate documents most commonly distributed to the public that contain or elicit important and necessary information regarding the provision of basic City services, as well as providing interpretation services. Since IBO does not provide direct or emergency services to the public nor is tasked with informing the public of basic services, IBO is not subject to Local Law 30.

by maintaining a translation feature that includes the top 10 designated citywide languages. IBO agreed with this recommendation.

Scope and Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). GAGAS requires 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 within the context of 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.

The scope period for this audit was July 1, 2022 through November 30, 2024. The methodology for this audit consisted of the following steps; specifically, the auditors:

- Conducted an interview with IBO's Special Assistant to the Director, and the Chief Administrative Officer.
- Reviewed applicable laws, rules, policies, and procedures to determine their criteria in accordance with NYC Administrative Code, Title 23, Chapter 8, City Website, § 23-801 (Local Law 25 of 2016) and NYC Administrative Code, Title 23, Chapter 11 Language Access § 23-1101 (Local Law 30 of 2017) and Executive Order 120.
- Reviewed the Mayor's Office of Immigrant Affairs' website to determine the top 10 designated citywide languages in the City among NELP residents.
- Reviewed and analyzed IBO's website and tested its ability to translate into the top 10 designated citywide languages.

Preliminary results of this audit were discussed with IBO officials on December 5, 2024. IBO agreed to waive the need for an Exit Conference Summary and an Exit Conference. On December 11, 2024, a Draft Audit Letter Report was submitted to IBO with a request for written comments. Our office received a written response from IBO dated December 16, 2024. In its response, IBO agreed with the audit's findings and recommendation. The full response is attached to this report as an addendum.

Yours sincerely,



Maura Hayes-Chaffe

Enc.

c: Marla Simpson, Special Assistant to the Director
Indera Segobind, Chief Administrative Officer
Jean-Claude LeBec, Director, Mayor's Office of Risk Management and Compliance
Doug Giuliano, Deputy Director, Mayor's Office of Risk Management and Compliance



THE CITY OF NEW YORK
INDEPENDENT BUDGET OFFICE
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December 16, 2024

Ms. Maura Hayes-Chaffe
Deputy Comptroller for Audit
Bureau of Audit
Office of the Comptroller
One Centre Street
New York, NY 10007

Re: Response to Draft Audit Letter Report Concerning IBO's
Provision of Language Access Services (Audit #MH25-057A)

Dear Ms. Hayes-Chaffe:

Thank you for the very thorough review of our language access services at the Independent Budget Office (IBO). We very much appreciate the time your team took to explain the audit process and to work with my team as we assembled the requested information and held follow-up discussions.

IBO remains fully committed to providing the full range of required services to meet the needs of Non-English Speaking Preference (NELP) New Yorkers, and will continue to expand what we provide, over and above the applicable legal requirements. As your team noted, our website currently meets the legal requirements in this area, but as we discussed with your team, as part of our work with the City's Office of Technology and Innovation (OTI), IBO is striving to expand our services in this area.

I'd like to express our thanks to Ms. Ambroziak, Ms. Chan, Ms. Galgano, Ms. Rudashevskaya, and Ms. Schaefer, for all of their work. Thank you again, and best wishes for the New Year.

Very truly yours,

A handwritten signature in green ink that reads "La Chafee".

Louisa Chafee
Director

cc: Indera Segobind
Jacqueline Sherman
Marla G. Simpson