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DEPUTY COMPTROLLER FOR
AUDIT

BUREAU OF AUDIT

May 15, 2017

By Electronic Mail

Commissioner Jacques Jiha, Ph.D.
New York City Department of Finance
David Dinkins Building
1 Centre Street, Suite 500 North
New York, NY 10007

Re: Final Letter Report on the New York City Department of Finance's Compliance with Local Law 25 Regarding Translation of Agency Website (Audit Number SZ17-110AL)

Dear Commissioner Jiha:

This Final Letter Report concerns the New York City Comptroller's audit of the New York City Department of Finance's (DOF's) compliance with Local Law 25, which governs the translation of websites of New York City agencies. The objective of this audit was to determine whether DOF is in compliance with Local Law 25, which is intended to make City agencies, and ultimately the City as a whole, more accessible to foreign-born residents whose primary language is not English. Our audit found that DOF generally complies with Local Law 25. This audit is one in a series of audits we are conducting of City agencies' compliance with Local Law 25.

Background

New York City, with a population of more than 8.5 million people, is home to one of the most diverse populations in the world, with more than 3.2 million foreign-born residents from more than 200 countries.¹ 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 percent of City residents age five and over, or 1.8 million persons, are not proficient in English.² For residents with limited English proficiency, interacting with City government and receiving access to City services can be a challenge.

¹ NYC Department of City Planning (DCP), *New York City Population*, <http://www1.nyc.gov/site/planning/data-maps/nyc-population/population-facts.page>, downloaded April 19, 2017; DCP, *NYC's Foreign-born, 2000 to 2015*, March 2017, <https://www1.nyc.gov/assets/planning/download/pdf/about/dcp-priorities/data-expertise/nyc-foreign-born-info-brief.pdf?r=2>, downloaded April 12, 2017; DCP, *Limited English Proficient Population*, <https://www1.nyc.gov/site/planning/about/language-access.page>, downloaded April 12, 2017.

² DCP, *Limited English Proficient Population*, *op. cit.*; see also DCP, *Top Languages Spoken at Home by Limited English Proficiency (LEP), Universe: Population 5 Years and Over*, February 2017, citing the U.S. Census Bureau,

Most City agencies have a significant presence on the internet, and they rely on agency websites to provide information and interact with the public. Accordingly, in 2016, Mayor de Blasio signed Local Law 25, amending the City's Administrative Code in relation to citizens' ability to access translation of City websites. 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. It also requires that the translation service be identifiable in a manner that is comprehensible to speakers of the seven most commonly spoken languages in the city. As determined by the Department of City Planning, the seven most commonly spoken languages in New York City amongst residents with limited English proficiency are:

- 1) Spanish
- 2) Chinese (includes Cantonese, Mandarin, and Formosan)
- 3) Russian
- 4) Bengali
- 5) French Créole (also called Haitian Créole)
- 6) Korean
- 7) Arabic³

Findings and Recommendations

Our audit found that DOF generally complies with Local Law 25. DOF's website, found at <http://www1.nyc.gov/site/finance/index.page>, includes a translation feature for viewing text and essential information in various languages, including the top seven noted languages. DOF's website also provides important information regarding its functions and services. This includes but is not limited to information pertaining to DOF's various divisions, office locations, contact information, benefits, ways to save, paying property taxes, paying fines, paying or disputing parking tickets, serving legal papers, judgement collection, NYC Rent Freeze Program, relevant news, updates, guides, searching property records and property tax rates. All information can be translated and viewed in each of the top seven noted languages.

In addition, DOF provides an extensive quantity of documents on its website such as Property and Business Tax forms, Vehicle-Related Forms, Benefit Forms and Sheriff/Court Forms. DOF's most frequently requested documents⁴ can be translated and downloaded in

2015 American Community Survey Public Use Microdata 1-Year Sample. The U.S. Census Bureau also reported that more than 75 percent of New York State's foreign-born population aged five and older spoke a language other than English at home and that more than 46 percent spoke English "less than very well." See: *English-Speaking Ability of the Foreign-Born Population in the United States: 2012*, American Community Survey Reports, June 2014, page 4.

³ According to the DCP report, issued in March 2016, entitled *Top Languages Spoken at Home by Limited English Proficiency (LEP) Universe: Population 5 Years and Over*.

⁴ City agencies determine which documents are key, essential, frequently used and translated on City websites in the top languages for its business purposes.

DOF’s six most requested languages (Spanish, Chinese, Russian, Bengali, Haitian Créole and Korean).⁵ We reviewed and successfully translated the following documents into DOF’s six most requested languages:

- Service of Process Intake Sheet
- Bail Assignment Application
- Cash Bail Refund Change of Address Notice
- Stop Payment Affidavit
- Surety Survivor's Affidavit
- Application for a Certificate of Deposit
- Signature Verification
- Administrative Fee Deduction Acknowledgment
- Notice by Mail of Recorded Document Application
- Property Refund Request
- Got Tickets? (*Brochure*)

Certain documents (e.g., tax or financial forms) may not be available for translation online due to their legal nature. However, DOF provides translation and interpretation services in all of its locations that interact with the general public, including its five Borough Business Centers located in Manhattan, Bronx, Brooklyn, Queens and Staten Island.

Our findings are outlined in the following table entitled Compliance Summary.

COMPLIANCE SUMMARY		
Criteria	Compliance	Notes
Website translates into the top seven most commonly spoken languages. (As required by Local Law 25)	Yes	We reviewed and successfully translated the website text in all seven noted languages. DOF’s website also has a “Translate This Page” feature, which enables translation of DOF’s website text into more than 90 languages.
Website translates essential documents into the top seven most commonly spoken languages. Key documents translate into DOF’s top six most requested languages of residents with limited English proficiency. (As prescribed by DOF standards)	Yes	We reviewed and successfully translated DOF’s essential information into the top seven noted languages and translated key documents into DOF’s six most requested languages of residents with limited English proficiency.

We recommend that DOF continue to maintain its compliance with Local Law 25, to ensure it effectively meets the needs of residents with limited English proficiency when accessing city services online.

⁵ According to the Department of Finance Language Access Plan implemented January 2009, revised August 2015.

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.

The scope period for this audit was November 14, 2016 to March 31, 2017 the last day of our fieldwork. Our methodology for this audit consisted of the following steps:

- We reviewed applicable laws, rules, policies and procedures to determine our criteria in accordance with Local Law 25.
- We researched and determined the seven most commonly spoken languages in the City among residents with limited English proficiency, as determined by the Department of City Planning.
- We reviewed and analyzed DOF's website and tested its ability to translate documents into the top seven most commonly spoken languages for residents with limited English proficiency.
- We reviewed and analyzed DOF's August 2015 Language Access Plan to determine what steps DOF took to comply with Local Law 25.⁶
- We reviewed the Language Access Plan to determine which documents DOF deemed essential for the agency to provide direct public services, and that needed to be translated.
- We reviewed and analyzed whether DOF's essential documents and forms could be downloaded on the website, and tested whether they translate to the seven most commonly spoken languages for residents with limited English proficiency.
- We conducted interviews with DOF's staff members to discuss the agency's website efforts and verify its compliance with Local Law 25.

Based on our understanding of the Local Law 25 requirements, we outlined all the criteria necessary for agencies to be in compliance. The table below outlines agencies' core criteria required to achieve compliance under Local Law 25. A summary of these core criteria forms the basis for the compliance summary reported for each audited agency.

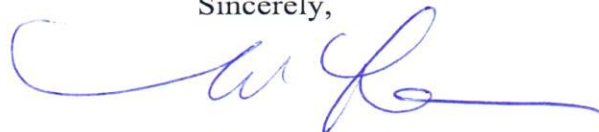
⁶ DOF's August 2015 Language Access Plan is the most current plan available from the agency or the website. A Language Access Plan is developed by each agency using a four factor analysis based on guidance issued by the U.S. Department of Justice including: the number or proportion of LEP persons in 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.

CORE CRITERIA	
Compliance	Detailed Criteria
Spanish	Agency's website includes a translation feature for viewing text, essential information and key documents in Spanish
Chinese	Agency's website includes a translation feature for viewing text, essential information and key documents in Chinese
Russian	Agency's website includes a translation feature for viewing text, essential information and key documents in Russian
Bengali	Agency's website includes a translation feature for viewing text, essential information and key documents in Bengali
French Créole (Haitian Créole)	Agency's website includes a translation feature for viewing text, essential information and key documents in French Créole/Haitian Créole
Korean	Agency's website includes a translation feature for viewing text, essential information and key documents in Korean
Arabic	Agency's website includes a translation feature for viewing text, essential information and key documents in Arabic

The issues covered in this report were discussed with DOF officials during and at the conclusion of this audit. On April 24, 2017, we submitted a draft report and provided DOF with the opportunity to formally respond in writing. DOF's written response was received on May 5, 2017. In it, DOF agreed with the report's findings and stated, "DOF is in receipt of your Draft Letter Audit Report, dated April 24, 2017, pertaining to our agency's compliance with Local Law 25. We thank your office for acknowledging our efforts regarding language access on the DOF website and translated documents. We are always looking to provide the best possible customer service to all of our constituents – in whatever language they require."

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

Sincerely,



Marjorie Landa

- c: Samara Karasyk, Assistant Commissioner, External Affairs
- Sheila Voyard, Director of Outreach
- Sheelah Feinberg, Director of Intergovernmental Affairs
- Samuel Meyer, Senior Director, Internal Audit
- Celia Carino, Director, Internal Audit
- Richard Suweidan, Web and Forms Unit
- Michael Arroyo, Outreach Unit
- Mindy Tarlow, Director, Mayor's Office of Operations
- George Davis, III, Deputy Director, Mayor's Office of Operations



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

Samara Karasyk
Assistant Commissioner

May 5, 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 Local Law 25 Regarding Translation of Agency Website

Dear Deputy Comptroller Landa:

The New York City Department of Finance (DOF) is in receipt of your Draft Letter Audit Report, dated April 24, 2017, pertaining to our agency's compliance with Local Law 25. We thank your office for acknowledging our efforts regarding language access on the DOF website and translated documents. 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 "S. Karasyk", with a long horizontal line extending to the right.

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