



Audit of Language Skills Assignment Pay and Court Leave

February 25, 2022

Mark S. Swann, City Auditor

Mayor

Eric Johnson

Mayor Pro Tem

Chad West

Deputy Mayor Pro Tem

Jaime Resendez

Council Members

Carolyn King Arnold

Tennell Atkins

Adam Bazaldua

Paula Blackmon

B. Adam McGough

Cara Mendelsohn

Jesse Moreno

Omar Narvaez

Paul E. Ridley

Jaynie Schultz

Casey Thomas, II

Gay Donnell Willis



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Executive Summary

Objective and Scope

The audit objectives for the Language Skills Assignment Pay program were to determine if the program: (1) is clearly defined, documented, and verified; (2) is cost effective; (3) recipient employee supports residents; and (4) aligns with the City's goals.

The audit objective for the Court Leave Pay incentive was to evaluate if court leave pay requirements are clearly defined, documented, and verified in accordance with City Code.

The scope of the audit was from October 1, 2020 – June 4, 2021. (NOTE: Lawson payroll files were not available, so the scope was limited).

What We Recommend

Management should:

- Clarify the purpose of the program, develop expectations for employees, and establish performance measures.
- Consider using cost effectiveness options such as skill-based pay, demonstrate use of skill or other alternatives.
- Update, implement, and monitor policy objectives.
- Develop, implement, and monitor court leave procedures.

Background

The City of Dallas offers language skills assignment pay to employees who may need to use additional language skills to perform job responsibilities and to ensure oral and written communication is accurate and clear to limited English speaking residents and employees. The Administrative Directive 3-37 *Language Skills Assignment Pay* covers nine eligible languages with pay rates ranging from \$75-\$110 monthly. Pay rates were increased by a 2006 Council resolution to \$110-\$150. Employees can receive language skills assessment pay as oral interpreters, written translators, or both, provided they complete an oral proficiency exam.

The Personnel Rules *Section 34-26 Court Leave* states that employees receive regular pay while performing juror duties. Employees must receive approval and supervisors must verify attendance.

What We Found

The Language Skills Assignment Pay program is decentralized, departments may not share resources, and is not performance based. In addition, the program has incomplete guidance, uses inconsistent definitions, and does not require maintenance of the employee's skill set.

The court leave pay approval, verification, and documentation review process is not consistently applied due to an absence of internal procedures.

Objectives and Conclusions

1. Is the Language Skills Assignment Pay program clearly defined, documented and verified like other City programs?

Generally, no. The Language Skills Assignment Pay program is defined and documented. However, the policy to support the program is incomplete, inconsistent and not practicable. (See [Section 1 – Language Skills Assignment Pay](#)).

2. Is the Language Skills Assignment Pay program cost-effective?

Generally, no. Pay classification, pay rate scales, actual pay, and cost duplication increase costs. (See [Section 1 – Language Skills Assignment Pay](#)).

3. Do employees who receive language skill Assignment pay support residents of limited English proficiency?

Indeterminable. Employees' pay is not supported with a demonstration of usage, frequency of usage or derived value. (See [Section 1 – Language Skills Assignment Pay](#)).

4. Does the Language Skills Assignment Pay program align with the City's goals of : (1) integrating new residents; (2) consistency in providing services; and (3) accessibility to services for limited English proficiency individuals?

Indeterminable. The program incentivizes employees, but does not have performance measures in place to determine the Language Skills Assignment Pay program's success. Also, the program is not aligned with federal requirements that support the City's goals. (See [Section 1 – Language Skills Assignment Pay](#)).

5. Is the Court Leave Pay process clearly defined, documented, and verified with supporting evidence in accordance with Personnel Rules, *Section 34-26*?

Generally, yes. The department supervisors were able to confirm court leave was requested; however, the approval, verification of attendance, and supporting documentation were not available consistently. (See [Section 2 – Court Leave Pay](#)).

Audit Results

As required by *City Council Resolution 88-3428*, departments will establish internal controls in accordance with the standards established by the Comptroller General of the United States pursuant to the *Federal Managers' Financial Integrity Act of 1982*. Administrative Directive 4-09, *Internal Control* prescribes the policy for the City to establish and maintain an internal control system. The audit observations listed are offered to assist management in fulfilling their internal control responsibilities.

SECTION 1 – LANGUAGE SKILLS ASSIGNMENT PAY

Observation A: Purpose and Value Clarification

The Language Skills Assignment Pay program does not have a clear joining of the purpose of the program to its perceived value. As a result, the program's purpose to improve services to residents and employees with limited English proficiency and its derived value is not transparent. Testing shows that the design of the program does not encourage activities to deliver value.

Purpose Limitations

The Language Skills Assignment Pay program as described in the October 2, 1995, Administrative Directive 3-37 *Language Skills Assignment Pay*, may not meet its purpose to ensure that oral and written communication to non-English speaking residents and other employees is accurate and clear because the program's design:

- Does not address when employees are expected to provide language skills services.
- Does not require employees to demonstrate their usage of language skills on the job such as when the language skills were used, how it was applied, frequency of usage and whether usage improved communication.
- Does not support *oral interpretation* to ensure clarity and accuracy but does support *oral proficiency*, which is used to establish language skills pay rate.
- Allows employees to complete written translation of City documents of varying complexity without being tested for written translation skills.
- Does not require periodic evaluation of language skills.
- Focuses on employees within individual City departments without consideration of leveraging employees' language skills for multiple City departments.
- Is not implemented effectively (see [Observation C](#) for details).

With these limitations, there is an inherent misunderstanding of how the program should function.

Value Verification

There are no City-wide or departmental performance measures, standards or conditions used to monitor or validate that the Language Skills Assignment Pay program is working as intended. Specifically, the Language Skills Assignment Pay program does not have performance measurements or value verification elements such as:

- Tracking mechanism(s) to show where the language skills are applied (frontline, public safety, real-time), mode of communication (email, oral, written), the volume, frequency, length of transactions, and City resources consumed in the process.
- Defining minimum requirements for employees' utilization of language skills through logs, supervisory review, performance evaluations, frequency of usage, or defining "regular basis" during business.
- Setting employees' expectations for receiving, conditions for ongoing, and terminating language skills pay.
- Establishing minimum requirements for what constitutes oral interpretation or written translation.
- Accountability to monitor Language Skills Assignment Pay program or provide training to remind employees about the purpose of the Language Skills Assignment Pay program.

Without incorporating conditions to assess employees' or the Language Skills Assignment Pay program's contributions, the Language Skills Assignment Pay program cannot be associated with any measurable value or benefit provided.

Criteria

- ❖ Standards for Internal Control in the Federal Government, *Principle 10 – Design Control Activities*
- ❖ Administrative Directive 3-37 *Language Skills Assignment Pay*
- ❖ Title VI of the Civil Rights Acts of 1964, Executive Order 13166 *Improving Access to Services for Person with Limited English Proficiency*

Assessed Risk Rating:

High

We recommend the Director of the Department of Human Resources:

A.1: Clarify the purpose of the Language Skills Assignment Pay program and align the purpose to either support or distinguish itself from other similar programs in the City, such as the Office of Communications, Outreach & Marketing's Language Access Center.

A.2: Develop specific expectations for employees who participate in the Language Skills Assignment Pay program so that employees are to reciprocate in kind and held accountable when employees choose to not provide services.

A.3: Establish specific, measurable, achievable, relevant, and time-based (SMART) performance measures and monitor the outcomes of performance measures, at least annually.

Observation B: Cost Effectiveness

The Language Skills Assignment Pay program is not cost-effective. As a result, the funds used for the program are not maximized. Between October 1, 2020, and June 4, 2021, the City paid \$1,778,108 to 1,548 employees at pay rates ranging from \$110-\$150, per individual, per month. Closer inspection of the payroll files showed that: (1) pay is not skill-based; (2) pay rates are high; (3) pay is not adjusted upon changes in positions/roles; and, (5) costs are duplicated across departments.

Skill-based Pay

The language skills assignment pay is not categorized as a skill-based pay, which decreases opportunities to save costs. Currently, language skills assignment pay is categorized as discretionary pay, which means that the employees have an expectation of receiving a regular monthly supplement. Also, when employees work overtime, the supplement is included in the overtime pay calculation, even if the employees' accrued overtime was not the result of applying language skills on the job.

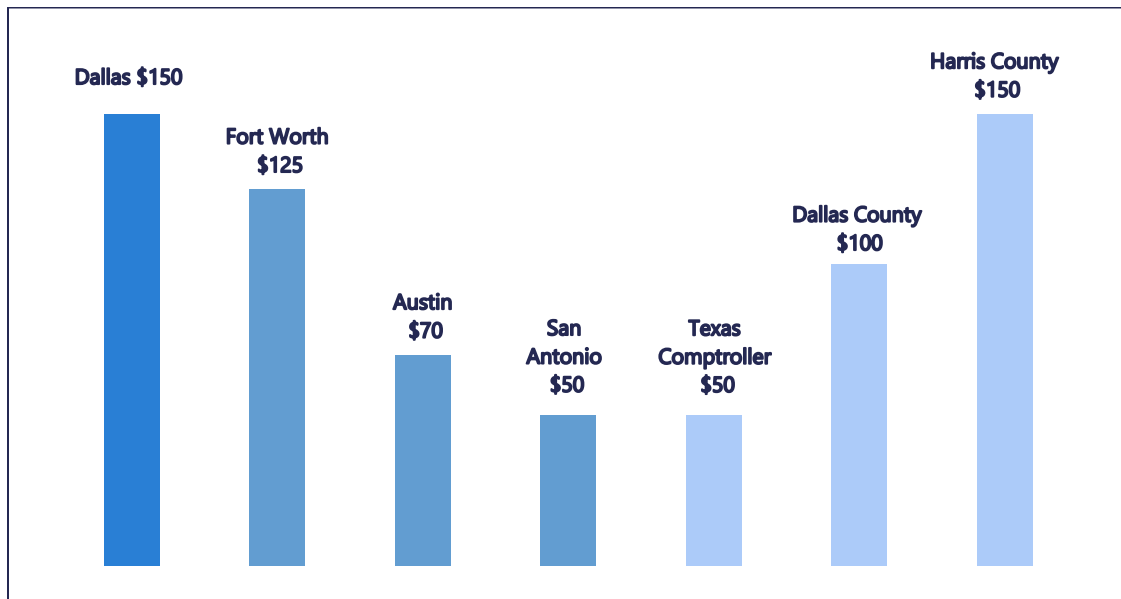
A review of employees' monthly payments from October 1, 2020, to June 4, 2021, established that seventy-one percent of 1,548 employees received \$147,989 in overtime pay. Although the discretionary pay is executed in accordance with the United States Department of Labor, *Fair Labor Standards Act*, additional savings could be identified by redefining language skills assignment pay as a skill-based pay, disbursed when services are rendered and demonstrated.

Pay Rates

The language skills assignment pay rate for *oral proficiency*, on average, is \$50 more per individual relative to other cities and counties within Texas. (See [Observation C](#)). In some cities, the total pay rate includes *oral interpretation* and *written translation*, but the break-out between the two is not always stated. See [Exhibit 1](#) below.

Exhibit 1

Pay Rates in Texas



Source: Auditor Prepared using documents from cities and counties.

Pay Adjustments

Language skills assignment pay is not reassessed when employees change positions/roles, resulting from promotions, demotions, and/or transfers. Employees continue to receive language skills assignment pay without being validated for the continued need for language skills in their new positions/roles. During the audit period, 224 of 1,548 employees changed positions/roles. For a selected sample of 20 employees, the City Controller's Payroll Division confirmed that no updates were provided by supervisors to support the continuation of language skills assignment pay for the employees' new positions/roles.

The Administrative Directive 3-37 *Language Skills Assignment Pay*, Section 5.10 states as each employee changes position/role, form P-37A *Language Skills Assignment Pay Questionnaire* should be completed by the department supervisor and sent to the City Controller's Payroll Division to affirm continued receipt of language skills assignment pay. The Department of Human Resources confirmed that language skills assignment pay should follow the position, not the individual. In practice, however, it seems that language skills assignment pay follows the individual as neither supervisors nor Workday procedures require a review of the language skills assignment pay during position changes.

Cost Duplication

The design of the program could contribute to duplication of costs. The Office of Equity and Inclusion - Welcoming Communities and Immigrant Affairs Division seeks internal resources to serve residents of limited English proficiency on City premises. The Office of Communication, Outreach & Marketing launched the Language Access Center in fiscal year 2020-2021 to provide written translation of Spanish in-house, written translation services for other languages and oral interpretation utilizing certified vendors on master agreements. These two departments cannot fully leverage the internal employee resources to create synergy and reduce costs due to limitations noted in [Observation A](#).

Additionally, cost duplication could be reduced if department supervisors are encouraged to use alternative solutions such as MS Office, master agreement telephonic translators, and certified written translators and not rely solely on *orally proficient* individuals with limited or no language skills for oral interpretation or written translation. According to federal guidance, the trend for language skills needs will continue to increase in tandem with the cost of providing services to residents. Therefore, it is prudent to evaluate cost effectiveness.

Criteria

- ❖ Standards for Internal Control in the Federal Government *Principle 10 – Design Control Activities*
- ❖ Administrative Directive 3-37 *Language Skills Assignment Pay*
- ❖ Title VI of the Civil Rights Acts of 1964, Executive Order 13166 *Improving Access to Services for Person with Limited English Proficiency*

Assessed Risk Rating:

High

We recommend the Director of the Department of Human Resources and the City Controller:

B.1: Review options to reclassify language skills assignment pay so that it is cost effective, such as:

- Excluding language skills assignment pay from the standard overtime pay calculation;
- Using skill-based pay;
- Pay per activity or demonstrated usage tracked through Workday; and,
- Use of stipend and cost that mirrors the value provided.

We recommend the Director of Human Resources:

B.2: Conduct a sample-based review of employees who changed positions/roles to confirm supervisors are validating continuation of language skills assignment pay.

B.3: Review the federal guidelines on opportunities to reduce costs, leverage internal resources, and incorporate the use of technology. The suggested federal guidelines are Executive Order 13166 *Improving Access to Services for Person with Limited English Proficiency*.

Observation C: Program Effectiveness

The Language Skills Assignment Pay program is not operationally and administratively effective. Incomplete guidance, approvals and justification, inconsistent definitions, and maintenance of skill sets are not performed well. Consequently, the program's objectives may not be met.

Guidance

The Administrative Directive 3-37 *Language Skills Assignment Pay*, last revised October 2, 1995, is incomplete and is inconsistent with itself and does not align with Dallas Police Department *General Orders*. The uniformed Dallas Police Department has 586 employees, or 38 percent of the total employees who receive language skills assignment pay, all of whom rely on *General Orders* for execution. An incomplete policy makes it hard for management to hold employees accountable and ensure compliance. See [Exhibit 3](#) below.

Exhibit 3

Policy Review Details

Administrative Directive 3-37 Language Skills Assignment Pay Review	
Incomplete	Inconsistent
Does not set expectations for reciprocity for services, consequences for violation of compensation, and retroactive pay from employees if language skills were not used.	Section 4.2 identifies pay rates for oral proficiency and Certified Translators. Section 5.11 does not distinguish pay rates to match the skill set.
Does not establish parameters for ongoing accountability for receiving compensation, evidence of applying skills to deliver services, and communicating employee positional changes.	Section 4.6 and Section 4.9 definitions for oral proficiency, interpretation and translation do not align with the purpose of clarity and accuracy.
Does not require periodic testing or certification of oral proficiency skills.	Section 4.7.2 refers to school and work requirements, which do not focus on City services.
Does not require written translation skill verification despite noting that written translation is one of the services.	Sections 4.9 and 5.14 refer to sign language, and Section 2 states that sign language is not part of this directive
Does not consider federal rules and regulations when the City uses federal monies for various City activities.	Section 4.17 and 4.18 refer to positions that are not in use.

Administrative Directive 3-37 Language Skills Assignment Pay Review	
Incomplete	Inconsistent
Does not recommend the use of technology in meeting some service needs.	Section 5.9 refers to employees receiving compensation but does not state whether it is for those who tried and failed or those currently receiving compensation and grandfathered under older directives.
	Section 5.11 states the pay rates are from \$75-\$100 and Council Resolution 062639 and Dallas Police Department <i>General Orders</i> show compensation rates are \$110 and \$150.
	Section 2.0 identified nine languages and the <i>General Orders</i> identify 13 approved languages.

Source: Administrative Directive 3-37 *Language Skill Assignment Pay* and Dallas Police Department *General Orders*

Position Need Analysis

The Department of Human Resources does not have a pre-approved listing of positions that might prefer additional language skills. For example, [Section 5.3](#) of the Administrative Directive 3-37 *Language Skills Assignment Pay* states the Department of Human Resources Personnel Development Division will review each request to assess whether the position requires a high-level frequency of internal and/or external customer contact, work activities that involve communication with the public and/or other employees, and/or have a positive influence on the department's delivery of service. Without a database that defines these characteristics and establishes minimum guidelines, the assessment of whether a position truly warrants language skills is inconsistent.

Approval and Justification

Language skills assignment pay requests are not consistently approved and justified. Testing showed that 68 percent of the selected sample of 25 employees did not have a completed *P3-37A Language Skills Assignment Pay Questionnaire* form which shows department supervisors' justification for employee's language skills assignment pay. For the eight employees for whom the *P3-37A Language Skills Assignment Pay Questionnaire*, form was available, various Administrative Directive requirements were not met:

- Zero requestors cited justification such as whether language skills are for internal or external support, performance improvement, frequency of usage, justification for positive department service delivery.
- One employee was approved for language skills assignment pay while on probation. Pay is allowed for full-time and permanent and part-time employees.
- One employee received retroactive pay and the request did not specify how far back the pay

should go. This same employee was translating and presenting key documents such as budget information and had never been tested for oral proficiency or written translation.

- Two employees were missing dates of requests, approval dates, and signatures. Request dates are significant since the date initiates the expiration time for an employee to meet the oral proficiency testing requirements if re-testing is needed. Signatures are significant because most of the positions were not previously established, and the department supervisor is asserting a need for the position.
- Two employees claimed previous testing for oral proficiency, but it is not clear whether the employees passed and at what proficiency level, and why the date of request does not match the request for pay.

Incomplete approvals by supervisors and improper justification by the Department of Human Resources can result in the potential misuse of the Language Skill Assignment Pay program.

Definitions

The Administrative Directive 3-37 *Language Skills Assignment Pay, Section 4* definitions do not support the purpose of the program—of clarity and accuracy to improve services for residents and employees. Specifically, the Administrative Directive focuses on *oral proficiency*, which is "the ability to speak another language." However, the ability to speak another language does not support clarity and accuracy. Clarity and accuracy are typically accomplished through the skill of *oral interpretation*. Oral interpretation is not explicitly defined in the directive; however, *interpretation* is defined and is "the act of interpreting orally or by sign language."

Best practices, such as the Title VI of the Civil Rights Acts of 1964, Executive Order 13166 *Improving Access to Services for Person with Limited English Proficiency*, states that *oral interpretation* is a complex task that must combine several abilities beyond language competence, must convey faithfully and accurately the meaning, reflect the style, cultural context without omission additions or embellishments. Federal guidelines also focus on the significance of maintaining composure, being objective and professional. Since neither of these two definitions meets the purpose of the program, then program effectiveness is reduced.

Skill Verification

There is a caveat in the Administrative Directive 3-37 *Language Skill Assignment Pay*, which allows an employee to receive compensation for up to one year despite not passing the oral proficiency exam. Testing showed that six of the 25 employees reviewed did not have oral proficiency results on file. Of the 19 who had results, ten of them had tested over five or more years ago, indicating that they may no longer be current with dialect, vernacular, or proper form of communication.

Additionally, there is no requirement to recertify the employees and no future validation that the employee is proficient and continues to meet the current standards for oral interpretation. Per management, the cost to recertify the employees is not cost effective since each exam costs \$66 per

individual. If the employee fails the first time, a re-test would be an additional \$66 per exam. To annually recertify 1,494 employees, per the Department of Human Resources, would cost the City \$98,604, not including the monthly stipend of \$2.35 million. Although it is not cost effective, completely bypassing re-testing or periodic certification negatively affects the purpose of the program and might not identify individuals who are not qualified to provide service. Also, identifying non-qualified individuals can also save cost in monthly payments.

Repository of Individuals

The City does not have an accurate or central repository of all employees who are orally proficient and/or can perform written translation. For instance,

- The City Controller Payroll Division payroll files indicate that there is a total of 1,548 employees.
- The Department of Human Resources, as of this audit, identified 1,494 employees.
- The Office of Communication, Outreach and Marketing's standing list identifies 1,445 employees.

A comparison of the City Controller Payroll Division payroll list to the Office of Communication, Outreach and Marketing's standing list showed that: (1) of the 1,445 employees in the standing list, 79 employees do not receive compensation but may be called upon for assistance; and, (2) of the 1,548 employees in the payroll listing, 174 employees are receiving compensation, and they may never be called upon for assistance, per management. An inaccurate and decentralized listing makes it difficult to identify personnel for need and, when identified, may not be the correct person for the job.

Criteria

- ❖ Standards for Internal Control in the Federal Government, *Principle 10 – Design Control Activities*
- ❖ Administrative Directive 3-37 *Language Skills Assignment Pay*
- ❖ Title VI of the Civil Rights Acts of 1964, Executive Order 13166 *Improving Access to Services for Person with Limited English Proficiency*

Assessed Risk Rating:

High

We recommend the Director of the Department of Human Resources:

C.1: Update Administrative Directive 3-37 *Language Skills Assignment Pay* for increased transparency and clarity. At a minimum, the updates should consider specifying management's purpose and goals for employees and the program, incorporating the elements identified in the audit report, and defining

components such as oral proficiency, oral interpretation, and written translation using best practices such as the federal guidelines, as applicable

C.2: Develop and/or make available a database/repository of positions where language skills requirements are preferred, and objective parameters of what constitutes frequency, positive benefit and regular basis for those positions, as applicable.

C.3: Ensure P3-37A forms are completed in full, with valid approvals from appropriate levels of management.

C.4: Follow a multi-phase approach to ensure skill assessments by: (1) verifying that employees who are currently receiving pay are truly eligible based on position/role; (2) periodically complete re-testing or re-certification for oral proficiency to determine the level of pay.

C.5: Conduct sample-based reviews of supervisors and their compliance with periodic certification of language skills for positions designated as high frequency and high contact.

C.6: Develop a centralized database that includes only certified and approved employees with their level of skill for oral proficiency for verification within a department or across the City, if deemed acceptable to share resources.

C.7: Provide training to employees who can provide oral interpretation and/or written translation to maintain their skills.

SECTION 2 – COURT LEAVE

Observation D: Court Leave

There are no procedures for court leave (jury duty) notification, approval, and documentation to support requirements noted in Personnel Rules *Section 34-26*. Therefore, management is not consistent with Personnel Rules for court leave approval and verification, and employees could be using the court leave time code without justification or need.

For example, there is no supporting procedure to dictate the type of documentation that should be reviewed, retained, and verified—such as jury summons or subpoena, or an affidavit stating the employee appeared and how long the employee stayed. The time of dismissal is necessary to verify that the employee returned to work if there were still two hours left in the workday. For the sample of 12 employees selected for verification:

- Five of the employees had no notification, approval, or supporting documentation. Management was either unable to provide the approval verification or did not respond to the audit inquiry.
- Six of the employees provided supporting documentation which ranged from certificate of attendance, jury summons, and email communication.
- One of the employee's documentation shows it was election official duty, but the court leave time code was used.
- No validation could be performed for return to work if more than two hours are left in the workday since documentation retained does not include sufficient information to show the time of arrival and departure.

Additionally, further reasonableness assessment showed that ten employees were on grand juries. Out of the selected sample of five employees, two could not provide complete reconciliations of time served between supporting evidence (email, letter, summons) and payroll files.

Criteria

- ❖ Standards for Internal Control in the Federal Government, *Principle 10 – Design Control Activities*
- ❖ Personnel Rules, Section 34-26 *Court Leave*

Assessed Risk Rating:

Low

We recommend the **City Controller**:

D.1: Develop written procedures to augment the Personnel Rules [Section 34-26 Court Leave](#) to dictate the type of documentation that should be reviewed, retained, and verified for approval, attendance, and time verification.

Appendix A: Background and Methodology

Background

The Language Skills Assignment Pay program and court leave pay are two conduits where employees receive pay and verification of pay has its own processes for approval, justification, and execution. These two forms of pay are often overlooked and not transparent since the processes are decentralized and judgement based.

Language Skills Assignment Pay

The City of Dallas offers Language Skills Assignment Pay to incentivize employees who may need to use additional language skills to perform job responsibilities and to ensure that oral and written communication to limited English speaking residents and employees is accurate and clear. The Language Skills Assignment Pay program is codified in Administrative Directive 3-37 *Language Skills Assignment Pay*. The language skills assignment pay ranges from \$75-\$100 per month, covers nine languages and supports oral interpretation and written translation to employees or residents. Employees are granted language skills assignment pay upon completion of an oral proficiency exam conducted by the American Council on the Teaching of Foreign Language. The cost per exam is \$66 and the exam establishes employees' skill level and pay rate. During the audit period, the City of Dallas paid \$1,778,108 (\$845,968 for Civilian and \$932,139 for Uniform) to 1,548 employees across 42 departments. Refer to [Exhibit 4](#) below.

Exhibit 4

Language Skills Assignment Pay Employees by Department, Number and Percentage

Department Name	Number of Employees	Percent of Employees
Dallas Police Department – Uniform	586	38%
Dallas Fire Rescue – Uniform	198	13%
Dallas Water Utilities	99	6%
Dallas Police Department – Civilian	92	6%
Office of Community Care	80	5%
Library	67	4%
Code Compliance	66	4%
Park and Recreation	55	4%
Development Services	51	3%
Public Works	32	2%
Court & Detention Services	30	2%
3-1-1	26	2%
Aviation	23	1%
Dallas Animal Services	21	1%

Department Name	Number of Employees	Percent of Employees
Sanitation	19	1%
Office of Environmental Quality	11	1%
Dallas Fire Rescue - Civilian	8	1%
Transportation	8	1%
Mayor and City Council	7	0%
Office of Cultural Affairs	7	0%
Human Resources	6	0%
City Attorney	5	0%
Judiciary	5	0%
Office of Risk Management	5	0%
City Secretary's Office	5	0%
Convention and Event Services	4	0%
Housing	4	0%
Office of Communication, Outreach and Marketing	4	0%
Planning & Urban	4	0%
Office of Procurement Services	4	0%
Office of Budget	3	0%
City Manager's Office	3	0%
Civil Services	3	0%
Office of City Auditor	1	0%
Building Services	1	0%
Information Technology Services	1	0%
Office of Equity	1	0%
Employee Retirement Fund	1	0%
Human Rights	1	0%
Office of Integrated Public Safety Solution	1	0%
Office of Emergency Management	1	0%
Office of Equity and Inclusion - Welcoming Communities and Immigrant Affairs Division	1	0%

Source: Auditor Prepared Using City Controller Payroll Division Payroll Files.

In a separate City Council briefing in January 2021, the Office of Communication, Outreach and Marketing shared that the City of Dallas paid \$2,244,000 to 1,432 employees, with compensation rates ranging between \$110 and \$150 per month for 16 languages, with these employees distributed between 32 divisions. In addition, the City of Dallas also pays \$214,068 for other translation services through contracts. These include Language Line Services for an annual cost of \$23,057, MasterWord Services, Inc. for an annual cost of \$180,228, and Worldwide Languages at an annual cost of \$10,783.

The presentation also identified the Dallas Police Department as being the most significant recipient of Language Skills Assignment Pay. The City Council briefing was completed prior to the initiation of the audit.

Program Administration

The Language Skills Assignment Pay program is designed by the Department of Human Resources. The Department of Human Resources is responsible for benefits administration, establishing a need for language skills by position, reviewing and validating requests for Language Skills Assignment Pay, scheduling language skills oral proficiency exams, and identifying pay rates by skill level. Upon approval by the Department of Human Resources, the City Controller's Payroll Division executes payment. Operational compliance with the Language Skills Assignment Pay program is the responsibility of the department supervisors.

Other departments rely on the Language Skills Assignment Pay program to bolster their objectives as well:

Office of Communications, Outreach and Marketing is responsible for ensuring consistent messaging and branding of City of Dallas values through written translation of vital information. To this extent, the Office of Communications, Outreach and Marketing relies on Language Skills Assignment Pay program employees to assist with written translation of department specific needs. Simultaneously, the Office of Communications, Outreach, and Marketing received approval in 2020 to establish a Language Access Center. The Language Access Center, since its inception in September 2020, has completed 886 written translation requests.

Office of Equity and Inclusion - Welcoming Communities and Immigrant Affairs Division is responsible for welcoming new residents to the City of Dallas and focuses on connecting residents to available services. To this extent, the Office of Equity and Inclusion - Welcoming Communities and Immigrant Affairs Division relies on Language Skills Assignment Pay program employees to provide timely oral interpretation services either on or off-premises.

Definitions

Limited English Proficiency (LEP) Individual is an individual who does not speak English as their primary language and who has limited ability to read, speak, write, or understand English. These individuals are entitled to language assistance with respect to services, benefits, or encounters.

Language Skills Assignment Pay (LSAP) is compensation provided to employees who may need to use additional language skills to perform job responsibilities and to ensure oral and written communication to non-English speaking residents and employees is accurate and clear.

Oral Interpretation involves the immediate communication of meaning from one language (the source language) into another (the target language).

Interpreting is a complex task that combines several abilities beyond language competence to enable the delivery of an effective professional interpretation in each setting. Dallas Police Department, Dallas Fire Rescue, Dallas Water Utilities, Code Compliance, Dallas Airport and Office of Welcoming Immigration and Community Affairs are some of the departments that depend on immediate or near immediate oral interpretation services.

Written Translation is the art of expressing the meaning and intent of what is written in the source language accurately, grammatically correct, and consistently into the target language. Written translation needs are across the City of Dallas and affect signage in City buildings, instructions for forms, communication to media, applications, and other material needed for residents such as complaint forms, intake and application forms, written notices of rights and denials, losses, decrease in benefits or services, or notices of disciplinary action. The Office of Communications, Outreach, and Marketing performs written translation services through the Language Access Center.

Court Leave

The City of Dallas offers court leave pay to compensate employees who need to serve as a juror as part of their civic duty. Between October 1, 2020, and June 4, 2021, the cost for the compensation paid for court leave is \$30,868: \$22,136 for civilian employees and \$8,732 for uniform employees.

The City of Dallas provides regular pay to the employee for the time they are on court leave. When an employee receives notice from the court, the employee informs their supervisor and schedules their court leave ahead of time. The employee must report back to work if the employee is released from their court leave with two hours left in the work period. Each department manager is responsible for reviewing, approving, and validating reimbursement requests for court leave. Additionally, the City of Dallas will reimburse employees for their meals, parking, and other court leave related expenses with adequate documentation and provided that the employee has not already received pay from their judiciary court.

Methodology

The audit methodology included: (1) interviewing personnel from Department of Human Resources, Office of Communications, Outreach, and Marketing, and Office of Equity and Inclusion - Welcoming Communities and Immigrant Affairs Division; (2) reviewing policies and procedures, applicable Administrative Directives, and best practices; and, (3) performing various analyses, testing samples of operational procedures. In addition, all five components of *Standards for Internal Control in Federal Government* were considered.

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 upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Major Contributors to the Report

Mamatha Sparks, CIA, CISSP, CISA, CRISC – In-Charge Auditor

Matthew Cheadle, CIA - Auditor

Appendix B: Management's Response

See next pages for *Audit Acknowledgement Letter*.

Memorandum



CITY OF DALLAS

DATE: February 18, 2022

TO: Mark S. Swann – City Auditor

SUBJECT: Response to Audit of Language Skills Assignment Pay and Court Leave

This letter acknowledges the City Manager's Office received the *Audit of Language Skills Assignment Pay and Court Leave* and submitted responses to the recommendations.

The City's language skills assignment pay program is a critical tool for helping to bring greater equity to the residents of Dallas, 43 percent of whom do not speak English as a first language. The language skills assignment pay program compensates and encourages diverse language skills among employees to facilitate service to residents more easily. The City is pleased that the language skills assignment pay program helps to ensure safety and effective service for our community by motivating call operators (i.e., 9-1-1 and 3-1-1), first responders, and other public-facing staff to develop language skills and provide assistance in dozens of languages.

The City is aware the administrative directive on language skills assignment pay is outdated and doesn't reflect management's vision for the most effective program possible. Therefore, the City began drafting revisions to the administrative directive prior to the start of the audit to better align the policy with management's intent and ensure an equitable and effective program. We have eagerly awaited the results of this audit and its recommendations to guide revisions to the language skills assignment pay program and updates to the draft administrative directive.

In collaboration with the Office of Communications, Outreach, & Marketing, and Welcoming Communities and Immigrant Affairs, the Department of Human Resources agrees to implement the auditor's recommendations.

However, the City Controller's Office will accept the risk associated with one recommendation related to court leave. Not all courts provide detailed information regarding when a witness or potential juror is dismissed for the day. Therefore, it is not practical to augment the Personnel Rules with procedures that dictate documentation standards that vary between jurisdictions and that the City cannot control. Further, court leave payments during the period totaled less than \$31,000 and, when annualized, were approximately 0.0015 percent

of the City's total FY 2020-21 operating budget. For these reasons, the City Controller's Office will accept the risk associated with this recommendation.

Sincerely,



T.C. Broadnax
City Manager

- C: Genesis D. Gavino, Chief of Staff
- M. Elizabeth Reich, Chief Financial Officer
- Kimberly Bizer Tolbert, Deputy City Manager
- Nina Arias, Director, Department of Human Resources
- Sheri Kowalski, Director, City Controller's Office
- Catherine Cuellar, Director, Communications, Outreach, and Marketing
- Christina da Silva, Welcoming Communities and Immigrant Affairs Officer, Office of Equity & Inclusion

Assessed Risk Rating	Recommendation	Concurrence and Action Plan		Implementation Date	Follow-Up/ Maturity Date
High	We recommend the Director of Department of Human Resources:				
	A.1: Clarify the purpose of the Language Skills Assignment Pay program and align the purpose to either support or distinguish itself from other similar programs in the City, such as the Office of Communications, Outreach & Marketing's Language Access Center.	Agree:	The Department of Human Resources (HR) will clarify the purpose of the Language Skills Assignment Pay program (Program) by completing the revision of AD 3-37, which was underway prior to the start of the audit. HR will align the Program's purpose to support or distinguish itself from similar programs through a multi-disciplinary approach.	12/31/2022	6/30/2023
	A.2: Develop specific expectations for employees who receive / participate in the Language Skills Assignment Pay program so that employees are to reciprocate in kind and held accountable when employees choose to not provide services.	Agree:	The revised AD 3-37 will include expectations for employees participating in the Program. In addition, the Program will reference pertinent portions of Personnel Rules Section 34-36, Rules of Conduct, to address employees participating in the Program and not fulfilling the Program's expectations for providing service.	12/31/2022	6/30/2023
A.3: Establish specific, measurable, achievable, relevant, and time-based (SMART) performance measures and monitor the outcomes of performance measures, at least annually.	Accept Risk:	HR understands SMART performance measures can be valuable tools for many processes. However, HR does not believe the benefit of SMART measures exceeds the cost of developing and maintaining them City-wide for employees participating in the Program. Instead, HR will focus on ensuring that a sufficient number of employees with diverse language skills are available to provide services to City residents, when needed.	N/A	N/A	

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	B.2: Conduct a sample-based review of employees who changed positions/roles to confirm supervisors are validating continuation of language skills assignment pay.	Agree: The Program will not be conducting a sample-based review. However, we will be addressing the risk of this recommendation by terminating participants from the Program and discontinuing the associated pay when employees change positions. Employees may apply for the Program in their new position, based upon the new position's language skills needs.	12/31/2022	6/30/2023
	B.3: Review the federal guidelines on opportunities to reduce costs, leverage internal resources, and incorporate the use of technology. The suggested federal guidelines are Executive Order 13166 <i>Improving Access to Services for Person with Limited English Proficiency</i> .	Agree: HR has reviewed federal guidelines, industry best practices, and emerging innovations to improve access for persons with limited English proficiency. HR will incorporate practical and cost-effective guidance in the revised Program.	12/31/2022	6/30/2023
	C.1: Update Administrative Directive 3-37 <i>Language Skills Assignment Pay</i> for increased transparency and clarity. At a minimum, the updates should consider specifying management's purpose and goals for employees and the program, incorporating elements identified in the audit report, and defining concepts such as oral proficiency, oral interpretation, and written translation using best practices such as the federal guidelines, as applicable.	Agree: HR will consider specifying the Program's purpose and goals as HR finalizes the draft revised AD 3-37. The revised AD will incorporate best practices, industry standards, and emerging innovations as applicable, and consider including the elements identified in this audit and ensure key concepts are clearly defined.	12/31/2022	6/30/2023

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date
	C.2: Develop and/or make available a database/repository of positions where language skills requirements are preferred, and objective parameters of what constitutes frequency, positive benefit, and regular basis for those positions, as applicable.	Agree: HR will use existing functionality in the Human Resources Information Services (HRIS) system to maintain the listing of positions eligible for the Program and the employees receiving language skills pay.	12/31/2022	6/30/2023
	C.3: Ensure P3-37A forms are completed in full, with valid approvals from appropriate levels of management.	Agree: HR will revise AD 3-37 to define the management approval expectations. Additionally, HR will leverage HRIS' functionality to ensure the approval process is consistently followed.	12/31/2022	6/30/2023
	C.4: Follow a multi-phase approach to ensure skill assessments by: (1) verifying that employees who are currently receiving pay are truly eligible based on position/role; (2) periodically completing re-testing or re-certification for oral proficiency to determine the level of pay.	Agree: HR will leverage the HRIS to ensure language skill pay is only provided to employees in eligible positions. Additionally, HR will develop procedures that establish re-testing or re-certification standards for oral proficiency in accordance with the revised AD-3-37.	12/31/2022	6/30/2023
	C.5: Conduct sample-based reviews of supervisors and their compliance with annual certification of language skills for positions designated as high frequency and high contact.	Agree: HR will ensure that processes are incorporated into the redesigned Program that mitigates the risk identified by the auditors.	6/30/2023	12/31/2023
	C.6: Develop a centralized database that includes only certified and approved employees with their level of skill for verification within a department or across the City, if deemed acceptable to share resources.	Agree: HR will leverage the HRIS to support the Program, including identifying approved employees with their level of skill by department.	12/31/2022	6/30/2023

Assessed Risk Rating	Recommendation	Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date
High	C.7: Provide training to employees who can provide oral interpretation and/or written translation to maintain their skills.	Agree: WCIAD will provide relevant training to City employees approved to perform oral interpretation or written translation.	12/31/2022	6/30/2023
	We recommend the Director of Department of Human Resources and City Controller:			
Medium	<p>B.1: Review options to reclassify language skill assignment pay so it is cost effective, such as:</p> <ul style="list-style-type: none"> - Excluding language skills assignment pay from the standard overtime pay calculation; - Using skill-based pay; - Pay per activity or demonstrated usage tracked through Workday; and, - Use of stipend and pay rate that mirrors the value provided. 	Agree: HR and the City Controller's Office agree to review options for reclassifying skill assignment pay to be cost-effective. Further, the City Controller's Office began initial discussions on various options last month.	9/30/2022	12/31/2022
	Low	We recommend the City Controller:		

Assessed Risk Rating	Recommendation		Concurrence and Action Plan	Implementation Date	Follow-Up/ Maturity Date
	D.1: Develop written procedures to augment the Personnel Rules Section 34-26 <i>Court Leave</i> to dictate the type of documentation that should be reviewed, retained, and verified for approval, attendance, and time verification.	Accept † Risk:	The City Controller's Office recognizes not all courts provide detailed information regarding when a witness or potential juror is dismissed for the day. Therefore, it is solely appropriate for the procedures on court leave to remain high level and hold the employee accountable for returning to work if two or more hours remain in their workday, as required by the Personnel Rules. Further, the annualized cost of compensation paid for court leave during the course of the audit was .0015% of the City's total FY 20-21 operating budget. For these reasons, the City Controller's Office will accept the risk associated with this recommendation.	N/A	N/A