


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

August 10, 2018

MEMORANDUM

To: Mr. Derek G. Turner, Director
Public Information and Web Services

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Language Assistance Services Unit Payroll
for the Period July 1, 2017, through May 31, 2018

Payroll audits are conducted to evaluate compliance with Montgomery County Public School policies, regulations, and procedures, as well as to assess the effectiveness of existing controls for approval of employee absences and the accuracy of time and attendance reporting. A payroll audit does not review every transaction but seeks to provide reasonable assurance that there is compliance with MCPS policies, regulations, and procedures, and that any significant errors or omissions in the payroll records are detected. The auditors selected four biweekly payroll periods falling within the audit period to examine employee timesheets, attendance reports, leave requests, and other related payroll documents.

For each of the four pay periods selected, the auditors examined all of the Payroll Attendance Collection System (PACS) timesheets, (MCPS Form 430-12, *Temporary Part Time*) for required signatures. The auditors selected employees in each pay period to review their records in detail for evidence of adequate control over the approval process and reporting of time.

At our meeting on August 2, 2018, with you, Dr. Henry R. Johnson, chief of staff, Office of Chief of Staff (COS); Mrs. Maria E. Campos, supervisor, Language Assistance Services Unit (LASU); and Mrs. Sandra Rodriguez, administrative secretary, LASU, we reviewed the status of the conditions described in this audit report that were disclosed during our audit of payroll records conducted at the Language Assistance Services Unit (LASU). This audit report presents the findings and recommendations resulting from our examination of the payroll records for the LASU for the period designated above.

Findings and Recommendations

For the four pay periods selected, we concentrated on the timesheets of temporary part-time employees (TPE) working as interpreters and translators. Schools or offices initiate a request for a translator through the Language Assistance Request Information System (LARIS). Once the request has been assigned, MCPS form 311-10, *Request for Interpretation Services*, is generated with all pertinent information, such as name of interpreter, location, date, time, duration and purpose of the meeting. The interpreter is to take MCPS form 311-10 to the school or office, and

upon completion of the meeting, have the requestor sign and record the total number of hours worked. Employees are to use this form as an invoice and attach it to their biweekly timesheets. We found that employees were being paid an extra hour for travel time for each assignment, unless they worked at the same location for multiple meetings that immediately followed each other. We were unable to locate any written documentation to indicate that this extra hour of travel time had been approved by MCPS. We recommend that all TPE employees are only paid for the hours they work, and are allowed to submit for reimbursement for mileage from one MCPS site to another with the exception of commuting as defined in MCPS Regulation DIE-RA, *Travel for MCPS Purposes*.

Requests for documents to be translated into another language are processed through the Translation Request System (TRS). Schools and offices enter the request and then complete MCPS form 311-1, *Request for Written Translations*. We noted that many of the schools and offices were using an outdated version of this form. Translators are paid one hour for every 500 words in a document, and if the document is 507 words, they are then paid for two hours of work. We found that this payment process was not documented in writing and had been in place since the department had been established in 2009. We recommend that a written process for paying TPE employees to translate and proofread or review documents be developed and submitted to the Employee and Retiree Service Center (ERSC) for approval.

Review of timesheets revealed that the TPE employees were not completing their timesheets properly and many submitted time for numerous pay periods on one timesheet. It is imperative that all staff members prepare their MCPS timesheets to indicate hours worked for each day, including the daily and biweekly hourly totals, to reduce the potential for input errors by the timekeeper. Certification that attendance data has been correctly reported on timesheets and accurately entered by the timekeeper into the PACS is an important internal control process. We also noted that the payroll was not being released by a designated staff member who is independent of PACS data entry. An important internal control process is certification by the independent staff member that attendance data has been correctly reported on timesheets and accurately entered by the timekeeper into the PACS. We recommend that all employees complete their timesheets accurately and that payroll be released by a staff member independent of the PACS data entry (refer to *MCPS Finance Manual*, chapter 13, pp. 1 and 5).

Summary of Recommendations

- Employees should be paid only for actual hours worked.
- Employees should be reimbursed for mileage for MCPS purposes.
- Develop written process and procedures for paying translators.
- Time and attendance must be accurately reported.
- Payroll must be released by a staff member independent of the PACS data entry.

We appreciate the cooperation and assistance of you and your staff, especially that of Mrs. Sandra Rodriguez. In accordance with MCPS Regulation DIA-RA, *Accounting for*

Financial Operations/Independent Activity Funds, please provide a response to the Internal Audit Unit with documentation of corrective actions taken, within 30 calendar days of this report, with a copy to Dr. Johnson. In your response, please share a detailed plan for addressing these issues including appropriate staff training and support.

RWP:MJB:Ish

Copy to:

Members of the Board of Education

Dr. Smith

Dr. Navarro

Dr. Statham

Dr. Zuckerman

Mr. Civin

Dr. Johnson

Mrs. Camp

Mrs. Chen

Ms. Diamond

Mr. Tallur


Mr. Ikheloa

Department of Communications
Public Information and Web Services
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

September 7, 2018

MEMORANDUM

To: Roger W. Pisha, Supervisor, Internal Audit

From: Mr. Derek G. Turner, Director
Public Information and Web Services 

Subject: Response to Report on Audit of Language Assistance Services Unit Payroll
for the Period of July 1, 2017, through May 31, 2018

Purpose

The purpose of this memorandum is to provide a response to the Internal Audit Unit's Findings and Recommendations as outlined in the August 10, 2018, Report on Audit of Language Assistance Services Unit Payroll for the Period of July 1, 2017, through May 31, 2018.

Summary of Findings

- Temporary Part-Time Employees (TPEs) (interpreters, translators, and proofreaders) use the MCPS form 311-10, *Request for Interpretation Services* (Attachment A) as an invoice and attach it to their biweekly timesheets.
- TPEs were being paid an extra hour for travel time for each assignment, unless they worked at the same location for multiple meetings that immediately followed each other.
- Schools and offices use the MCPS form 311-1: *Request for Written Translations* (Attachment B) to request translation of documents.
- Pay rate for translators and proofreaders has not been documented.
- Review of timesheets revealed that TPEs were not completing their timesheets properly and many submitted time for numerous pay periods on one timesheet.
- Payroll was not being released by a designated staff member that is independent of PACS data entry.

Summary of Recommendations

- Employees should be paid only for actual hours worked.
- Employees should be reimbursed for mileage for MCPS purposes.
- Develop written process and procedures for paying translators.
- Time and attendance must be accurately reported.
- Payroll must be released by a staff member independent of the PACS data entry.

Corrective Actions

- Effective August 18, 2018, all TPEs will be paid only for the actual hours worked at a rate of \$31.50 per hour, for regular meetings, and at a rate of \$35.00 per hour for Special Education assignments. Further, an extra hour of paid time is no longer admissible for any assignment.

- TPEs will not be allowed to submit mileage for reimbursement.
- LASU updated MCPS form 311-1 *Request for Written Translations* in June 2018. This form is the only one available online. A message has been posted on the Translation Request System about the use of the most updated version of the form.
- Effective August 18, 2018, TPEs that work on translation assignments will be paid at a rate of \$31.50 per page (500 words = 1 page = 1 hour). All translation assignments will be rounded to the next page. (Attachment C)
- TPEs that work on proofreading assignments will be paid at a rate of \$15.75 per page (500 words = 1 page = 1 hour). All proofreading assignments will be rounded to the next page.
- TPEs will complete their timesheets properly following the Procedures for Calculating and Reporting Time to be Paid for Interpretation and Translation Services in Montgomery County Public Schools (Attachment D)
- PACS data entry will be done by the LASU administrative secretary and the release of the payroll will be done by the LASU supervisor. In the event that the LASU supervisor is unable/unavailable, the payroll will be released by the Administrative Secretary or the Admin. Services Manager in the Public Information and Web Services office.

Questions

Mrs. Maria E. Campos, Supervisor, Language Assistance Services Unit, Department of Communications, at 240-314-4820 or via e-mail.

DGT:MEC:fmy

Attachments

Copy to:

Members of the Board of Education

Dr. Smith

Dr. Navarro

Dr. Statham

Dr. Zuckerman

Mr. Civin

Dr. Johnson

Mrs. Camp

Mrs. Chen

Ms. Diamond

Mr. Tallur

Mr. Ikheloa

MONTGOMERY COUNTY PUBLIC SCHOOLS

Office of Communications
 - Language Assistance Services Unit
 Rockville, Maryland 20850

REQUEST FOR INTERPRETATION SERVICES

Electronic submission of this form is required for MCPS staff requests for interpretation services at meetings or parent conferences. Large-scale event requests must be submitted by the department director. Requests for interpretation services must be submitted at least 10 working days prior to the date of the meeting.

Part 1: REQUESTER INFORMATION - To be completed by person requesting interpretation services

1. Use a separate form for each meeting and each language.
2. This form may be used to request the services of an interpreter, the loan of equipment for interpreted meetings, or both, as needed for a particular meeting or event.
 Part 2 is required when requesting the services of an interpreter.
 Part 3 is required when requesting the loan of equipment for an interpreted event.

PLEASE NOTE: The Language Assistance Services Unit cannot provide interpreters to address personnel issues. Any questions should be directed to Language Assistance Services Unit, at 240-314-4810 / 4811.

Requester _____ Telephone _____
 Requesting Office/School _____
 Emergency Evening/Weekend Contact No. _____ Date of Request _____
 Location of Meeting _____ Language: _____

Part 2: To be filled out when requesting interpreter services

Purpose of Meeting _____ Expected Duration of Meeting ____ Hours

Preferred Dates of Meeting (Please indicate more than one possible date.)

	Date	Time	Date	Time	Date	Time	Date	Time
Student's Name _____					Home phone _____			
	Given Name		Family Name					
Student's School _____					School phone _____			
Parent's/Guardian's Name _____					Cell/work phone _____			
	Given Name		Family Name					
Parent's/Guardian's Name _____					Cell/work phone _____			
	Given Name		Family Name					

Part 3: To be filled out when requesting equipment for interpreted events

Number of receiver/headsets required (for this language only) ____

Will more than one transmitter be needed? Yes No If Yes, how many? (for this language only) ____

Who will be trained to use and take responsibility for the equipment? _____ Telephone _____

Pick-Up Date and Time _____

Equipment is usually picked up the day of the meeting, sometimes the day before the meeting. Equipment MUST be returned by 10:00 a.m., the first work day after the meeting. The requesting school or office is responsible for replacing lost or damaged equipment, including rechargeable batteries.

Parts 4: Interpretation Assignment - To be completed by LASU.

Confirmation will be sent for equipment loans.

Interpreter Assigned _____ No interpreter available No
Contact information is given to reach the interpreter in the event of a meeting cancellation or to provide information related to the assignment.

Telephone _____ E-mail _____

Conferences _____		Date	Hours	Date	Hours	Date	Hours	Date	Hours	Total Hours _____
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 Signature, Interpreter

 Signature, Requestor



Request for Written Translations

Office of Communications, Language Assistance Services Unit
MONTGOMERY COUNTY PUBLIC SCHOOLS
CESC, Room 163, Rockville, Maryland 20850

MCPS Form 311-1
June 2018

INSTRUCTIONS

Any MCPS staff member can request written translation of an MCPS document through their school/office translations site coordinator.

- To use the Translation Request System (TRS) the first time, an MCPS staff member needs to contact the Language Assistance Services Unit (LASU) to obtain a user name and password. Use a separate form for each project, requesting all languages on the same form. It is possible that one project is made up of more than one file. In such case, submit one form for the whole project and upload all relevant files to the TRS. To learn how to upload documents to the TRS, [click here for instructions](#).**
- If the material to be translated is for direct dissemination by the school or office making the request, save this completed MCPS Form 311-1 as a PDF and submit it with the original documents through TRS. Original documents must be in MS Word format (.doc or .docx), InDesign International Development Markup Language (.idml), HTML, or XML.
- FOR IEP TRANSLATIONS: If you are uploading a student's Individualized Education Program (IEP) for translation, please make sure to use the name of the student and the word IEP as the name of the project (ex. Martinez, Jose IEP), and save the IEP as HTML only. Also, be sure to upload the 311-1 request form along with the document and in the Information section below please provide the student's name and MCPS ID #.**
- Written translation requests must be submitted at least 10 working days prior to the date when the translation is required for standard languages. Shorter request times cannot be honored. Turnaround times cannot be guaranteed for nonstandard languages.
- Written translations are limited to 1,000 words in length. Longer jobs that are subdivided will be returned for resubmission as a single document. Exceptions to the 1,000-word limitation are made for systemwide documents.

Please Note: LASU cannot translate copyrighted material, state or federal government documents, results of assessments, meeting notes, testing materials, curriculum materials, transcripts, legal documents, personal communications, documentation related to personnel issues, or similar items. Any questions should be directed to LASU staff at 240-314-4810.

INFORMATION

Requestor _____ Telephone _____-_____-_____

Office/School _____

Title of document _____ Number of words _____

If this translation request is for a MCPS student IEP, please provide the:

Student's name _____ MCPS ID #: _____

No. of document files (MS Word, InDesign, Excel, etc.) _____

STANDARD LANGUAGES

- | | | |
|-------------------------------------|--------------------------------|-------|
| <input type="checkbox"/> Spanish | <input type="checkbox"/> Other | _____ |
| <input type="checkbox"/> Chinese | <input type="checkbox"/> Other | _____ |
| <input type="checkbox"/> French | <input type="checkbox"/> Other | _____ |
| <input type="checkbox"/> Vietnamese | <input type="checkbox"/> Other | _____ |
| <input type="checkbox"/> Korean | <input type="checkbox"/> Other | _____ |
| <input type="checkbox"/> Amharic | <input type="checkbox"/> Other | _____ |

FOR LASU USE ONLY

Log # _____ TMS Project # _____

Department of Communications
Public Information and Web Services
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

September 7, 2018

MEMORANDUM

To: All Language Assistance Services Unit Temporary Part-Time Employees

From: Mr. Derek G. Turner, Director 
Public Information and Web Services

Subject: FY19 hourly rate for LASU Temporary Part Time employees

Purpose

The purpose of this memorandum is to inform the Language Assistance Services Unit –LASU Temporary Part Time Employees - TPEs of the new pay rate for the school year 2018-2019.

Action

- Effective August 18, 2018, all TPEs will be paid only for the actual hours worked at a rate of \$31.50 per hour, for regular meetings, and at a rate of \$35.00 per hour for Special Education assignments. Further, an extra hour of paid time is no longer admissible for any assignment.
- Effective August 18, 2018, TPEs that work on translation assignments will be paid at a rate of \$31.50 per page (500 words = 1 page = 1 hour). All translation assignments will be rounded to the next page.
- TPEs that work on proofreading assignments will be paid at a rate of \$15.75 per page (500 words = 1 page = 1 hour). All proofreading assignments will be rounded to the next page.

Questions

Mrs. Maria E. Campos, Supervisor, Language Assistance Services Unit, Department of Communications, at 240-314-4820 or via e-mail.

DGT:MEC:fmy

Attachments

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Mr. Ikheloa

**Procedures for Calculating and Reporting Time
to Be Paid for Interpretation Services and Translation Services in Montgomery County
Public Schools**

INTERPRETATION SERVICES

Reporting Time Served

1. Time served by an interpreter is reported in **Part 4.** of **MCPS Form 311-10: Request for Interpretation Services.**
2. The **ONLY** signatures acceptable in **Part 4.** of **Form 311-10** are those of the **Interpreter Assigned AS PREPRINTED** in **Part 4.** of the form and of the **Requester AS PREPRINTED** in **Part 1.** of the form. LASU supervisor may sign in absence of the requester.
3. Recording starting time:
 - a. Interpreter must arrive at least **10 minutes before** the scheduled time for a meeting about an individual student, **time is calculated from the scheduled time for the meeting**
 - b. Interpreters are expected to arrive 30 minutes before large-scale meetings, whether interpreted consecutively or simultaneously. **Time is calculated from 30 minutes before such meetings or from the interpreter's arrival time, if the interpreter arrives less than 30 minutes before the meeting,**
4. Recording ending time:
 - a. When a meeting about an individual student has concluded and the parents have left, the interpreter **and** requester should record the ending time, calculate the total time from the starting time as determined in 3.a. above in **Part 4.** of **Form 311-10**, and sign the form to attest to the services rendered **or the expected duration of meeting as shown on Part 2. of Form 311-10, whichever is the most.**
 - b. When a large scale meeting has ended and further interpretation of the proceedings is no longer required, the interpreter and the requester should record the ending time, calculate the total time from the starting time as determined in 3.b. above in **Part 4.** of **Form 311-10**, and sign the form to attest to the services rendered **or the expected duration of meeting as shown on Part 2. of Form 311-10, whichever is the most.**
5. If a family is not on time for a scheduled meeting about an individual student, the interpreter should help MCPS personnel locate the family and ascertain whether they will be coming for the meeting or not.
 - a. If the family will not be coming or anticipate not arriving in time for MCPS personnel to continue with the meeting, the interpreter may help reschedule the meeting and then may leave. The interpreter and requester will document that the meeting was canceled due to the family not showing in **Part 4.** of **Form 311-10**,

and will sign for the interpreter to be compensated for the expected duration of meeting as shown on **Part 2. of Form 311-10.**

- b. If the family indicates that it is on the way and MCPS personnel indicate that they are able to accommodate the family's tardiness, the interpreter will wait and interpret at the meeting, if the interpreter doesn't have any other assignment and is able to wait. The starting point will be calculated as per 3.a. above, as appropriate, the ending point will be when the meeting actually finishes.
 - c. If the family's tardiness makes it impossible for the interpreter to fulfill other commitments, professional or personal, the meeting may be canceled by the MCPS personnel and time recorded as per 5.a. above. If the MCPS personnel choose not to cancel the meeting, the interpreter may leave and time should still be recorded as per 5.a. above, since the conflict is no fault of the interpreter's. The MCPS personnel will assume responsibility for alternative interpretation arrangements for the meeting at that point.
 - d. If it is impossible to contact the family to determine whether or not they will be attending the meeting, the interpreter will stay at the school until 45 minutes after the scheduled start time of the meeting, unless dismissed earlier by the requester. In either event, the interpreter and requester will document that the meeting was canceled due to the family not showing in **Part 4. of Form 311-10**, and will sign for the interpreter to be compensated for the expected duration of meeting as shown on **Part 2. of Form 311-10.**
6. If a family brings someone to interpret for them, the MCPS interpreter should NOT be dismissed. The MCPS interpreter should remain in the meeting, but should only speak when she or he perceives an important miscommunication, politely suggesting a clarification.
 7. If the MCPS personnel at a large-scale meeting determine at any point that there is no usage of the interpreter's services, they may dismiss the interpreter, calculating the total time from the starting time as determined in 3.b. above.
 8. **ALL interpreters who provide services to MCPS must submit ALL signed Forms 311-10 by 4:00 p.m. on Wednesday of the payroll week; along with the completed and signed timesheet for that period, either as originals, faxes or scanned e-mails. Do not hold onto forms beyond that Wednesday. ALL signed Forms 311-10 from Thursday and Friday of that pay period, must be submitted as part of the next pay period using the timesheet corresponding to the appropriate pay period.**

Promptness will assure the availability of funds to pay interpreters for their services. If you do not submit documentation the pay period of the services, there could be complications.

TRANSLATION SERVICES

1. Time served by a translator is reported on **MCPS Form 311-11: Request for Written Translation.**
2. Recording translated words
 - a. After completing translation/proofreading, translators must note the completion date, language, and if it was a translation or a proofreading job on the **information section of Form 311-1.**
3. **ALL translators who provide services to MCPS must submit ALL signed Forms 311-1 by 4:00 p.m. on Wednesday of the payroll week; along with the completed and signed timesheet for that period, either as originals, faxes or scanned e-mails. Do not hold onto forms beyond that Wednesday. ALL signed Forms 311-1 from Thursday and Friday of that pay period, must be submitted as part of the next pay period using the timesheet corresponding to the appropriate pay period.**
4. LASU administrative secretary/supervisor will add the total words to each Form 311-1 and make the conversion to hours.