

# **Alcohol, Drug Addiction and Mental Health Services Board Form I-9 Audit Report**

**Prepared for:**

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Audit Committee**

**Approved by Audit Committee  
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**Alcohol, Drug Addiction and Mental Health Services Board  
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**EXECUTIVE SUMMARY**

**Total Number of Issues – 1**

**Internal Controls**

*Weaknesses in Internal Controls:*

<b>Testing Section</b>	<b># Issues</b>	<b>Issue Descriptions</b>	<b>Page Ref.</b>
Form I-9 Testing	1	<ul style="list-style-type: none"><li>• Incomplete Form I-9's</li></ul>	5

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**GENERAL BACKGROUND**

The Form I-9 is administered by the U.S. Citizenship and Immigration Services (USCIS) and is used for verifying the identity and employment authorization of individuals hired for employment in the United States. All U.S. employers must ensure proper completion of Form I-9 for each individual they hire for employment in the United States. This includes citizens and noncitizens. Both employees and employers (or authorized representatives of the employer) must complete the form. On the form, an employee must attest to his or her employment authorization. The employee must also present his or her employer with acceptable documents evidencing identity and employment authorization. The employer must examine the employment eligibility and identity document(s) an employee presents to determine whether the document(s) reasonably appear to be genuine and to relate to the employee and record the document information on the Form I-9. Employers must retain Form I-9 for a designated period and make it available for inspection by authorized government officers.

**AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY**

The primary focus of this audit was to provide reasonable assurance, based on the testing performed, that Form I-9s are being properly completed by the employee and employer within the specified timeframes and maintained in accordance with USCIS rules and regulations.

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.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's unaltered written response, can be found in the following sections of this report.

**Objectives:**

To ensure compliance USCIS Form I-9 rules and regulations.

**Scope:**

All current employees hired after November 6, 1986 all terminated employees within the last three (3) years.

The following were the major audit steps performed:

**OBJECTIVE 1 – TO ENSURE COMPLIANCE WITH USCIS FORM I-9 RULES AND REGULATIONS**

1. Obtain and review appropriate USCIS rules and regulations.
2. Obtain Form I-9's and perform detailed testing to assure compliance with USCIS rules and regulations.
3. Obtain a list of terminated employees and ensure the Form I-9s are maintained in accordance with USCIS rules and regulations.
4. Investigate discrepancies and summarize results. Make recommendations where appropriate.

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**DETAILED COMMENTS**

IAD obtained and reviewed the following information to gain an understanding of the requirements for completing and maintaining Form I-9s; and the applicable USCIS rules and regulations:

- U.S. Citizenship and Immigration Services Form I-9 Rules and Regulations
- Current Form I-9 (updated 7/17/17)
- Listing of Prior Form I-9 Revision Dates

Form I-9 Testing

An Active employee listing report was generated and all employees hired after November 6, 1986 were selected and detail testing was performed to ensure the Form I-9 was completed correctly and supporting documentation used to verify the employee (e.g., driver's licenses, social security card, etc.) was retained, in accordance with USCIS rules and regulations.

Additionally, IAD generated a report listing all employees that have been terminated within the last three (3) years and detail testing was performed to ensure Form I-9s are maintained in accordance with the USCIS records retention rules.

The following issues were noted:

1. Issue:

Upon detail testing of Form I-9s, IAD noted twenty (20) out of twenty (20), or one hundred percent (100%), instances where the Form I-9 was not completed correctly, in accordance with U.S. Citizenship and Immigration Services (USCIS) rules and regulations.

Recommendation:

IAD recommends that ADM Board correct all Form I-9 errors in accordance with USCIS rules and regulations. This will help to ensure compliance with the USCIS guidelines and proper safeguarding of confidential information.

Corrective Action Prior to the End of Fieldwork:

Upon observation, IAD noted all twenty (20) Form I-9's were corrected with a corrective action memo added to each form, where applicable.

Management Action Plan:

Though 100% of ADM's I-9s were deemed out of compliance by Summit County's IAD; all forms had proper supporting identification collected at DOH. Most of the compliance issues were based on the I-9 forms having the correct information placed in the wrong areas of the I-9 form. In order for the forms to be in compliance any/all information was verified, corrected with one line crossed through it, dated and initialed. Information that was in the incorrect area of the I-9 form was placed in the proper areas. A memo was written that an internal audit was conducted and any deficiencies/errors were corrected by the employer in conjunction with the Department of Homeland Security regulations. This form was placed with every I-9 that had a correction made.

An internal audit of new hire employee files, including the I-9 paperwork will be conducted by the Associate Director of Operations within 30 days of the Date of Hire.

Target Date: Ongoing