

Summit County Form I-9 Countywide Audit Report

Prepared for:

**Ilene Shapiro
Audit Committee**

**Approved by Audit Committee
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**Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308**

*Lisa L. Skapura, Director
Dan Weybrecht, Staff Auditor
Amanda Winkelman, Staff Auditor*

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EXECUTIVE SUMMARY

Total Number of Issues –2

Internal Controls

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Form I-9 Testing	2	<ul style="list-style-type: none">• Incomplete Form I-9's• Form I-9's not retained in accordance with records retention policies	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 for each Summit County department and perform detailed testing to assure compliance with USCIS rules and regulations.
3. Obtain a list of terminated employees for each Summit County department 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

Upon discussion with the Summit County Compliance Officer, the following Summit County departments were selected for Form I-9 detail testing:

- Fiscal Office
- Office of Information Technology
- Clerk of Courts
- Court of Common Pleas
- Prosecutor's Office
- Human Resource Commission
- Sheriff's Office
- Engineer's Office
- Veterans Service Commission
- County Council
- Probate Court
- Domestic Relations Court
- Juvenile Court
- Development Finance Authority
- Law Library
- Summit and Medina Workforce Area (SAMWA) COG

Form I-9 Testing

Active employee listing reports were generated for all departments 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 the 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 reports 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 one thousand four hundred and seven (1,407) out of two thousand and seventy-five (2,075), or sixty-eight percent (68%), 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 the offices audited 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 one thousand four hundred and seven (1,407) Form I-9's were corrected with a corrective action memo added to each form, where applicable.

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Management Action Plan:

All elected officials and other agency directors have been notified that they are responsible for on-going maintenance of these records and compliance with the USCIS rules and regulations. Electronic I-9 reporting is being tested in PeopleAdmin, which will streamline the process of compliance with those rules. Additionally, the RC-2 for each office is being updated to add I-9 forms as a separate records series with an appropriate retention period.

Target Date: 6/1/2019

2. Issue:

Upon detail testing of Form I-9 records retention, IAD noted twenty-two (22) out of three hundred and fifty-seven (357), or six percent (6%), instances where the terminated employee's Form I-9 was not retained, in accordance with USCIS rules and regulations.

Recommendation:

IAD recommends that each office retain all Form I-9s for the retention period set forth by USCIS. This will help to ensure compliance with the USCIS rules and regulations and records retention.

Management Action Plan:

In order to ensure proper retention of these records, each office is updating their RC-2 to add I-9 as a separate record series with its own discrete retention schedule that complies with the USCIS rules.

Target Date: 6/1/2019