

Summit County Developmental Disabilities Form I-9 Audit Report

Prepared for:

**John Trunk
Audit Committee**

**Approved by Audit Committee
December 6, 2018**



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Form I-9 Audit Report**

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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 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 two hundred and seventy-nine (279) out of three hundred and forty-nine (349), or eighty percent (80%), 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 DD 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 two hundred and seventy-nine (279) Form I-9's were corrected with a corrective action memo added to each form, where applicable.

Management Action Plan:

Summit DD will comply with USCIS rules, regulations, and guidelines as demonstrated by the Corrective Action Prior to the End of Fieldwork.

Target Date: December 6, 2018

2. Issue:

Upon detail testing of Form I-9s, IAD noted five (5) out of one hundred (100), or five percent (5%), instances where the terminated employee's Form I-9 was not maintained, in accordance with USCIS rules and regulations.

Recommendation:

IAD recommends that DD Board maintain 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.

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Management Action Plan:

Summit DD has revised its RC#2 Schedule to reflect I-9s will be retained 3 years after the date of termination.

Target Date: December 6, 2018