



FULTON COUNTY

**FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
GEORGIA SECURITY AND IMMIGRATION COMPLIANCE
ACT AUDIT REPORT
April 28, 2017**

TABLE OF CONTENTS

| | PAGE |
|------------------------------------|------|
| INTRODUCTION..... | 1 |
| BACKGROUND..... | 1 |
| OBJECTIVE | 1 |
| SCOPE..... | 2 |
| METHODOLOGY | 2 |
| FINDINGS AND RECOMMENDATIONS | 2 |
| CONCLUSION..... | 3 |

INTRODUCTION

The Office of the County Auditor conducted a compliance review of the County's adherence to the Georgia Security and Immigration Compliance Act (GSICA). The GSICA of 2006 established new work eligibility verification requirements and further prohibited the provision of certain services or benefits to any adult without verification of their immigration status for Georgia's public employers, their contractors and sub-contractors.

BACKGROUND

The GSICA is codified along with related amendments in several sections of the Official Code of Georgia (O.C.G.A) including 13-10-90, 13-10-91, 50-36-1 and 36-60-6. According to O.C.G.A 13-10-90 and 13-90-91 every public employer shall register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees. Public employers must post their federal identification number and date of authorization on their website. In addition, no public employer shall enter into a contract for physical performance of services unless the contractor registers and participates in the federal work authorization program. Therefore, the Georgia Department of Labor designated the Employment Eligibility Verification (EEV)/Basic Pilot Program (E-Verify) operated by the U.S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security as the electronic federal work authorization program. In addition, before a bid for any service is considered by a public employer, the bid shall include a signed, notarized affidavit from the contractor attesting registration and participation in E-Verify.

Based on O.C.G.A 50-36-1, all agencies providing a public benefit are required to verify the lawful presence of every person 18 years of age or older who applies for state or local public benefits by requiring each applicant to execute an affidavit affirming that he or she is a legal permanent resident, or a qualified alien lawfully present in the United States. Additionally, all agencies must register with the Systematic Alien Verification for Entitlements Program (SAVE).

O.C.G.A. 36-60-6 requires private employers with 10 or more employees seeking an occupation tax certificate, business license or any other document necessary to operate a business with the county to register for and use E-Verify and to sign an E-Verify affidavit attesting to such. If any employer has less than 11 employees, they are exempt from this requirement, but must complete an affidavit attesting that they are exempt.

Fulton County Policies and Procedures, Standard Number 100-28 was issued in January 2010 in response to the requirements of the GSICA. The formal policy pronouncement is the underlining basis of the Fulton County Government GSICA programs.

OBJECTIVE

The objectives of the audit were to ensure that Fulton County departments, agencies and contractors are in compliance with GSICA and related Fulton County policies and procedures.

SCOPE

The scope of our compliance testing covered the period from January 1, 2016 through December 31, 2016.

METHODOLOGY

To achieve our audit objectives, we focused on ensuring businesses that obtained business licenses to operate in Fulton County submitted the required documentation to be in compliance with O.C.G.A 36-60-6. We selected a random sample of twenty (20) businesses and obtained the Private Employer Affidavits and Business Renewal Licenses from the County's third party vendor Revenue Discovery Systems (RDS). RDS is contracted by Fulton County to manage business licenses and permits for companies operating in Fulton County. In addition, we determined whether applicable vendors appropriately registered with the federal work authorization program commonly known as E-Verify.

FINDINGS AND RECOMMENDATIONS

Finding 1 – Incomplete Immigration Affidavits

Each year, applicants obtaining their business licenses must complete the Private Employer Affidavits to confirm compliance with O.C.G.A 36-60-6(d). Applicants must also submit the Affidavit Verifying Status of Benefit Applicant that indicates the individual's immigration status as required by O.C.G.A. 50-36-1. These affidavits must be completed in their entirety and submitted with along with the Fulton County Occupational Tax Renewal and payment. During our review, we discovered two (2) applicants renewing business licenses submitted incomplete Private Employer Affidavits. According to RDS, both companies have indicated they have fewer than ten (10) employees; however, they failed to confirm their status by indicating they are not required to register with E-Verify. Additionally, three (3) applicants submitted an incomplete Affidavit Verifying Status of Benefit Applicant. As a result, these applicants failed to validate the status of their citizenship that is required in order to receive public benefits from Fulton County. Incomplete and/or inaccurate documentation increases the risk of noncompliance with GSICA, which could result in fines and/or loss of funds to Fulton County.

Recommendation

We recommend management ensure all forms that verify compliance with GSICA are complete and accurate prior to submitting for authorization.

CONCLUSION

Based on our review, we identified one (1) finding related to incomplete immigration affidavits. This item should be reviewed by management and promptly addressed to ensure compliance with GSICA.

Please provide a written response to this audit within 10 days if findings and/or concerns are listed in this report. You may email your written response to the County Manager and Brigitte Bailey, Audit Coordinator at Brigitte.Bailey@fultoncountyga.gov. We would like to thank management and staff for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.