



**FULTON
COUNTY**

**FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT
AUDIT REPORT
May 9, 2023**

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INTRODUCTION

In accordance with the 2023 approved Audit Plan, the Office of the County Auditor conducted a compliance review of the County's adherence to the Georgia Security and Immigration Compliance Act (GSICA).

BACKGROUND

Georgia Security and Immigration Compliance Act (GSICA) of 2006 established a new work eligibility verification requirement to be utilized for new employees of public employers and public employers' contractors and subcontractors. The purpose is to verify the immigration status and employment eligibility through the electronic federal work authorization program (currently "E-Verify").

The GSICA is codified along with related amendments in several sections of the Official Code of Georgia (O.C.G.A) including O.C.G.A § 13-10-90, O.C.G.A § 13-10-91, O.C.G.A. § 50-36-1 and O.C.G.A. § 36-60-6. According to O.C.G.A § 13-10-90 and O.C.G.A § 13-10-91, every public employer shall register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees.

All agencies providing a public benefit through any local program are required to verify the lawful presence of every person 18 years of age or older who applies for a state or local public benefits. O.C.G.A. § 50-36-1, requires 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). The SAVE program provides a fast, secure, and efficient verification service for agencies to verify a benefit applicant's immigration status or naturalized/derived citizenship, operated by the United States Department of Homeland Security.

Furthermore, (O.C.G.A. § 36-60-6) requires any business with the (10) or more employees seeking a business license, occupational tax certificate, or any other document necessary to conduct business with the county to register for and use E-Verify. The business is also required to sign an E-Verify Affidavit attesting to such. If any employer employs less than ten (10) 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; Georgia Security and Compliance Act Implementation 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 objective of the audit was to ensure that any company applying for a business license or renewal of a business license within Fulton County was in compliance with the requirements of the GSICA as it pertains to the E-Verify Federal program and related Fulton County policies and procedures.

SCOPE

The scope of our compliance review was from January 1, 2022 through December 31, 2022.

METHODOLOGY

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). 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.

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-five (25) businesses and obtained the *Private Employer Affidavit* and *Business Renewal License Certificates* from the County's third-party vendor, Avenu Insights & Analytics. Avenu Insights & Analytics is contracted by Fulton County to manage business licenses and permits for companies operating in Fulton County. The selected forms were reviewed for compliance with GSICA's business license requirements to verify vendor registration and appropriate use of E-Verify.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our findings and recommendations are detailed below.

FINDINGS AND RECOMMENDATIONS

Finding 1 – Failure to Provide Eligibility Verification Identification

GSICA requires completion of the I-9 Employment Eligibility Verification Form as well as verification of eligibility and proof of authorization to work in the United States. During our review, we discovered that one (1) applicant was missing the identification required for business license renewal. According to *Avenu Insights & Analytics*, a copy of identification was not provided with the applicant's application for business license renewal. Failure to comply with E-verify requirements may result in incomplete records, unnecessary fines or penalties, increase the risk of employing unauthorized individuals, and non-compliance with GSICA.

Recommendation

We recommend the contractor implement the necessary procedures to ensure required documentation to verify authorization to work in the United States is received.

Finding 2- Lack of Supporting Documentation

To obtain a business license, each applicant must complete the Private Employer Affidavit form to maintain compliance with O.C.G.A. § 36-60-6(d). During our review of twenty-five (25) businesses, we noted missing affidavits for five (5) business applicants. We were informed by *Avenu Insights & Analytics* that they would need to submit an additional request to their offsite storage facility. After several attempts, we were unable to obtain a response from *Avenu* or any additional documentation. Failure to maintain supporting documentation may lead to incomplete records, inability to determine reasonableness and accuracy of transactions, and non-compliance with GSICA.

Recommendation

We recommend management strengthen its review process to ensure all documentation is properly submitted and maintained in accordance with County policy and GSICA.

CONCLUSION

Our audit of the GSICA business licenses identified weaknesses that resulted in one (1) finding related to failure to provide eligibility verification identification, and one (1) finding related to lack of supporting documentation. We recommend that management give immediate attention to the above findings to ensure the County is in compliance with all applicable policies and procedures.

Please provide a written response to this audit within ten (10) business days. Be sure to address the written response to Anthony Nicks, County Auditor. The written response should be submitted to Shauna Herbert, Audit Manager, in the Office of the County Auditor at shauna.herbert@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.