



**FULTON
COUNTY**

FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
Georgia Security and Immigration Compliance Act Audit
Report
May 31, 2019

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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).

BACKGROUND

The 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 known as Employment Eligibility Verification/Basic Pilot Program.

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. § 13-90-91 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 are required to verify the lawful presence of every person 18 years of age or older who applies for 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.

In addition, O.C.G.A. § 36-60-6 requires any business with ten (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 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 this review were to ensure that the Fulton County departments, agencies and contractors are in compliance with GSICA and related Fulton County policies and procedures.

SCOPE

The scope of our compliance review covered the period of January 1, 2018 - December 31, 2018.

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 received a listing of businesses who obtained and renewed business licenses during the 2018 calendar year. We selected a sample of twenty (20) businesses and obtained the *Private Employer Affidavits Forms* and *Business Licenses Certificates* from the County's third party vendor, Avenu Insights & Analytics Company. Avenu Insights & Analytics Company 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 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. 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 – Incomplete Notary Section

Fulton County Policies and Procedures, Standard Number 100-28 requires affidavits to be notarized. Notarizing affidavits ensure that the vendor has registered with and utilizes E-Verify. During our review of the *Private Employer Affidavit Forms*, we noted one (1) applicant's form was not accurately notarized. Avenu Insights & Analytics Company, the third-party vendor, failed to verify that the affidavit form was completed properly. Without adequate notarization, we were unable to determine if the issuance of the Business Occupational Tax Certificate was sufficient. Failure to comply with Fulton County policies and procedures may result in businesses inadvertently obtaining business licenses.

Recommendation

The Office of the County Auditor recommends that management strengthens its review process to guarantee all forms are properly completed prior to issuing Business Occupational Tax Certificates.

CONCLUSION

Our audit of the GSICA business licenses identified weaknesses that resulted in one (1) finding related to an incomplete notary section. We recommend that management give immediate attention to the above finding in order to ensure the County is compliant 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 through the County Manager's Office and to Robbie Bishop-Monroe, Audit Coordinator, in the Office of the County Auditor at Robbie.Bishop-Monroe@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.