



**FULTON
COUNTY**

FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
GEORGIA SECURITY IMMIGRATION AND COMPLIANCE ACT
Contractors' Review
Department of Real Estate and Asset Management and
Department of Finance
May 2, 2024

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INTRODUCTION

In accordance with the 2024 approved Audit Plan, the Office of the County Auditor performed a compliance review of Fulton County's Georgia Security Immigration and Compliance Act (GSICA) federal work authorization program. This review is to ensure hired agencies and contractors of Fulton County are complying with the requirements of the GSICA.

BACKGROUND

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. 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 the 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.

According to 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).

In addition, 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 an employer has less than 11 employees, they are exempt from this requirement and 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 underlying basis of the Fulton County Government GSICA programs.

OBJECTIVE

The objectives of the compliance review were to verify whether the employees of the contractors hired for Fulton County projects, were registered with the E-verify/SAVE Program and to determine if the contractor's employee files were complete and adequately documented.

SCOPE

The scope of this compliance review was from January 1, 2023 – December 31, 2023.

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 the objectives of the compliance review, we selected two (2) contractors from Fulton County's E-Verify vendor list and focused on whether the employees of the contractors were registered with the E-Verify/SAVE program. We requested and reviewed personnel files and payroll reports for employees who worked on Fulton County projects to ensure employees and/or contractors were in compliance with the GSICA work eligibility requirements.

Two (2) contracts were randomly selected from the list of Fulton County's E-Verify vendors. The contracts were awarded to Hogan Construction Group, LLC for Design-Build Services for Fulton County Behavioral Health Crisis Center (23RFP041723K-JA) and Dove Mailing, Inc. for Water and Sewer Mail and Bill Print Services (23RFP060923C-MH).

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 Comply with E-Verify Requirements

The E-Verify program is an internet-based system that allows businesses to determine the eligibility of their employees to work in the United States. E-Verify employers verify the identity and employment eligibility of newly hired employees by electronically matching information

provided by employees in the I-9 Employment Eligibility Verification Form against records available to the Social Security Administration (SSA) and the Department of Homeland Security (DHS). When enrolling in the E-Verify Program, employers must review and agree to a Memorandum of Understanding (MOU) for Employers. According to the E-Verify MOU for Employers, Article II, employers agreed to create an E-Verify case for new employees within three (3) employer business days after each employee has been hired.

During our audit, we determined that one of the two contractors did not have employees registered in the E-Verify system within the required time frame. As a result of our test work, we identified two (2) of the six (6) employees assigned to the contract with the County that were not registered in the E-Verify system within the three (3) day period after the employees were hired. According to the company, this was due to an oversight by human resources. Failure to verify employment eligibility and comply with E-verify requirements may result in the hiring of unauthorized individuals, contract non-compliance, and non-compliance with GSICA.

Recommendation

All Fulton County contractors are required to adhere to all immigration laws and regulations to continue doing business with the County. To mitigate the risk of future non-compliance, we recommend the contractor implement the necessary procedures to ensure all newly hired employees are registered in the E-Verify system within the required time frame to determine work authorization.

CONCLUSION

Based on our review of the Georgia Security Immigration and Compliance Act, Contractors' Review, we identified one (1) contractor that did not comply with Fulton County's written contractual agreement. We recommend the contractor give immediate attention to the above finding to ensure the County is in compliance with all applicable laws, 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.



Hogan Construction Group, LLC



FULTON COUNTY GOVERNMENT

141 PRYOR STREET, S.W., SUITE 8052

ATLANTA, GA 30303-3460

Telephone: (404) 612-1019

Fax: (404) 893-6527

ANTHONY L. NICKS, COUNTY AUDITOR, CIA, CFE, CGAP

April 22, 2024

Adam Killen
Hogan Construction Group, LLC
5075 Avalon Ridge Parkway
Norcross, GA 30071

Dear Mr. Killen:

The Fulton County Office of the County Auditor has conducted an audit to ensure *Hogan Construction Group, LLC.*, is in compliance, with the Georgia Security and Immigration Compliance Act (GSICA), which requires Fulton County contractors to register and participate in the E-Verify Program. We reviewed the employment files of the individuals working on the *Design-Build Services for Fulton County Behavioral Health Crisis Center Contract*, during the period of July 2023 through September 2023. Files were reviewed to determine the following:

- The assigned employees were registered with the Federal Government's E-Verify database;
- Adequate and current documentation was used to verify the identification of the employees and compared to E-Verify database information; and
- Employees' time sheets were adequately documented and corresponded to work assignments.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). GAGAS requires that we plan and perform the audit to obtain sufficient and appropriate audit evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Based on our review, there were no reportable findings noted. It appears that *Hogan Construction Group, LLC.*, is in compliance with GSICA requirements as it relates to the *Department Of Real Estate and Asset Management Contract*. As a result, a written response to this audit is not required. We would like to thank you and your staff for your timely cooperation and assistance during this audit.

Sincerely,

DocuSigned by:

Anthony Nicks

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Anthony Nicks, CIA, CFE, CGAP
County Auditor



**FULTON
COUNTY**

Dove Mailing, Inc.



FULTON COUNTY GOVERNMENT

141 PRYOR STREET, S.W., SUITE 8052

ATLANTA, GA 30303-3460

Telephone: (404) 612-1019

Fax: (404) 893-6527

ANTHONY L. NICKS, COUNTY AUDITOR, CIA, CFE, CGAP

April 22, 2024

Darryl Coffee
Dove Mailing, Inc.
5601 Fulton Industrial Blvd.
Atlanta, GA 30336

Dear Mr. Coffee:

The Fulton County Office of the County Auditor has conducted an audit to ensure *Dove Mailing Inc.*, is in compliance with the Georgia Security and Immigration Compliance Act (GSICA), which requires Fulton County contractors to register and participate in the E-Verify Program. We reviewed the employment files of the individuals working on the *Water and Sewer Mail and Bill Print Services Contract* during the period of July 2023 through September 2023. Files were reviewed to determine the following:

- The assigned employees were registered with the Federal Government's E-Verify database;
- Adequate and current documentation was used to verify the identification of the employees and compared to E-Verify database information; and
- Employees' time sheets were adequately documented and corresponded to work assignments.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). GAGAS requires that we plan and perform the audit to obtain sufficient and appropriate audit evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our findings and recommendations are detailed below.

Finding 1- Failure to Comply with E-Verify Requirements

The E-Verify program is an internet-based system that allows businesses to determine the eligibility of their employees to work in the United States. E-Verify employers verify the identity and employment eligibility of newly hired employees by electronically matching information provided by employees on the *I-9 Employment Eligibility Verification Form* against records available for the Social Security Administration (SSA) and the Department of Homeland Security

(DHS). When enrolling in the E-Verify Program, employers must review and agree to a Memorandum of Understanding (MOU) for Employers. According to the E-Verify MOU for Employers, Article II, employers agreed to create an E-Verify case for new employees within three (3) employer business days after each employee has been hired.

During our review, we determined that two (2) of the six (6) employees assigned to the contract with the County were not registered in the E-Verify system within the three (3) day period after the employees were hired. The table below details the employees' hire dates and the dates the employees' data were registered with E-Verify.

Table 1

<i>Dove Mailing, Inc.</i>		
<i>Water and Sewer Mail and Bill Print Services</i>		
Contract Number: 23RFP060923C-MH		
Contract Effective Date: January 1, 2024		
Employee Number	Date Hired By Contractor	Date Registered In E-Verify
Employee 3	09/17/2012	10/04/2012
Employee 5	02/25/1992	Incomplete E-Verify

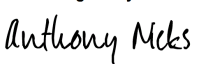
According to the company, this was due to an oversight by human resources. Failure to verify employment eligibility and comply with E-Verify requirements may result in the hiring of unauthorized individuals, contract non-compliance, and non-compliance with GSICA.

Recommendation

All Fulton County contractors are required to ensure strict adherence to all immigration laws and regulations to continue doing business with the County. To mitigate the risk of future non-compliance, we recommend that *Dove Mailing, Inc.* implement the necessary procedures to ensure all newly hired employees are registered in the E-Verify system timely to properly determine work authorization.

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.

Sincerely,

DocuSigned by:

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Anthony Nicks, CIA, CFE, CGAP
County Auditor



"Your Digital Print Mail Partner"

4-30-2024

Anthony Nicks
County Auditor
Fulton County Government
141 Pryor Street, SW, Ste 8052
Atlanta, Georgia 30303-2460
Re: Audit on Dove Mailing, Inc.

Dear Mr. Nicks,

The below is in response to the audit performed on Dove Mailing, Inc. by Christine McClain. We use ADP as our payroll / HR service. In response to Ms. McClain's finding, ADP provided me with the following information to respond.

During your review, you determined that two of the six employees assigned to the Water and Sewer Mail and Bill Print Services with the County contract were not registered in the E-Verify system within the 3 day period after the employees were hired.

Per ADP's E-Verify team, please see their response below.

- [REDACTED] was hired on 2/25/1992, prior to activation of their E-Verify account on May 10, 2012. Unless this client is a Federal Contractor With FAR Clause Contracts, it is not legal to E-Verify her because she was hired prior to activation of their E-Verify account.
- [REDACTED] I9 was completed on 9/18/2012 as per ADP E-Verify was initiated on 9/25/2012. (Ms. Mclain has the incorrect date for [REDACTED])

[REDACTED]	EMPLOYMENT AUTHORIZED	CLOSED	View Case
Case Number	Date of Case Creation	First Day of Employment	Client Company
2012269132059NH	Sep 25, 2012, 7:20am	Sep 18, 2012	Dove Mailing Service, Inc.
Citizenship Status	Date of Birth	U.S. Social Sec. Number	Case Created By
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Also keep in mind the following:

The State of Georgia recently passed the "Illegal Immigration Reform and Enforcement Act of 2011". This law requires most Georgia employers to utilize the

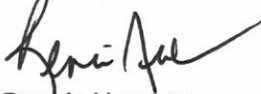
*5601 Fulton Industrial Blvd. SW Atlanta, Georgia 30336
Office: (404) 629-0122 Fax: (404) 549-2596 Website: www.dovedirect.com*

U.S. Department of Homeland Security's E-Verify program to ensure that an employee is authorized to work in the United States. The law's implementation date is staggered based on an employers' total number of employees - 01/01/12 for any business with 500 or more employees; 07/01/12 for any business with 100 or more employees; 07/01/13 for any business with 10 or more employees.

If you had under 100 employees in 2012, the E-Verify would be required for your team effective 7/1/2013. We signed the MOU for the E-Verify on 5/10/2012.

Please let me know if there is anything else needed from us so that I can provide to ADP. We choose ADP as our payroll provided solely on the fact that they are one of the best.

Sincerely,

A handwritten signature in black ink, appearing to read "Rene'e Newton", with a stylized flourish at the end.

Rene'e Newton

Executive Vice President