

## INTEROFFICE MEMORANDUM



**TO:** Fulton County Board of Commissioners

**FROM:** Anthony Nicks, County Auditor DocuSigned by:  
Anthony Nicks  
08E7CC7C63A541B...

**DATE:** August 11, 2022

**SUBJECT:** Georgia Security and Immigration Compliance Act Audit Report and Responses

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In accordance with the approved 2022 Audit Plan, the office of the County Auditor performed an audit of the Georgia Security and Immigration Compliance Act (GSICA). The scope of the audit was from January 1, 2021 through December 31, 2021. The objectives of the audit were to verify that employees of contractors hired for Fulton County projects were registered with the Federal Work Authorization Program and in compliance with the GSICA.

Attached are letters sent to Archer Western Construction Group, LLC; Ideal Building Solutions, LLC; Chris 180, Inc., and Arbor E&T, LLC detailing the results of our audit. We have also attached each contractor's response to our letters.

If you have any questions or need additional information, please feel free to contact me at extension 21019.

Attachments: Letter to Archer Western Construction Group, LLC along with Response  
Letter to Ideal Building Solutions, LLC along with Response  
Letter to Chris 180, Inc., along with Response  
Letter to Arbor E&T, LLC d/b/a Rescare along with Response

Cc: Richard "Dick" Anderson, County Manager  
Felicia Strong-Whitaker, Chief Purchasing Agent



**FULTON  
COUNTY**

**FULTON COUNTY, GEORGIA  
OFFICE OF THE COUNTY AUDITOR  
GEORGIA SECURITY IMMIGRATION AND COMPLIANCE  
ACT**

**Contractors' Review**

**Probate Court, Superior and Magistrate Courts,**

**Tax Commissioner and Sheriff's Office**

**August 10, 2022**

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**INTRODUCTION**

In accordance with the 2022 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 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 underlining basis of the Fulton County Government GSICA programs.

**OBJECTIVE**

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

**SCOPE**

The scope of this compliance review was from January 1, 2021 – December 31, 2021.

**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 four (4) 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 that worked on Fulton County projects to ensure employees and/or contractors were in compliance with the GSICA work eligibility requirements.

Four (4) contracts were randomly selected from the list of Fulton County's E-Verify vendors. The contracts were awarded to Archer Western Construction Group, LLC for Camp Creek WRF UV Replacement (21IB129828K-JAJ); Arbor E&T, LLC d/b/a ResCare Workforce Services for Workforce Service Delivery: Providing Adult, Dislocated and Youth Services (18RFP552018B-JD); Chris180, Inc. for Behavioral Health and Developmental Disabilities (17RFP112103A-CJC); and Ideal Building Solutions, LLC, for Roof Maintenance Repair and Replacement Services Countywide (19ITB312987K-JAJ).

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 selected four (4) contractors for review. Of the four (4) contractors, none assigned to the contract with the County were registered in the E-Verify system within the three (3) day period after the employees were hired. According to the companies, this was due to an oversight. 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 the contractors implement the necessary procedures to ensure all newly hired employees are registered in the E-Verify system timely to properly determine work authorization.

**Finding 2 - Failure to Provide Eligibility Verification Identification**

GSICA requires completion of the I-9 Employment Eligibility Verification Form, and verification of eligibility and proof of authorization to work in the United States. During our review, we noted that one (1) contractor allowed four (4) employees to work under the Fulton County contract without obtaining verification of eligibility and authorization to work. Pursuant to discussion with the company, copies of identification were not provided for the four (4) employees due to staff turnover, and the employees no longer being employed by the company. Failure to comply with E-verify requirements of newly hired employees, may cause unnecessary fines or penalties, increases the risk of employing unauthorized individuals, and non-compliance with GSICA.

**Recommendation**

We recommend the contractor implement the necessary procedures to ensure all newly hired employees complete the I-9 Employment Eligibility Verification Form and obtain the necessary identification to show proof of authorization to work in the United States.

**CONCLUSION**

Based on our review of the Georgia Security Immigration and Compliance Act, Contractors' Review, we identified four (4) contractors that did not comply with Fulton County's written contractual agreement. We recommend the contractors give immediate attention to the above findings 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 Joi Hargis, Audit Coordinator, in the Office of the County Auditor at [Joi.Hargis@fultoncountyga.gov](mailto:Joi.Hargis@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.



**Archer Western 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**

July 25, 2022

Daniel P. Walsh, President  
Archer Western Construction Group  
2839 Paces Ferry Rd., Ste. 1200  
Atlanta, GA 30339

Dear Mr. Walsh:

The Fulton County Office of the County Auditor has conducted an audit to ensure *Archer Western Construction Group* 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 *Camp Creek WRF UV Replacement Contract* during the period of January 2021 through December 2021. 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 correspond to work assignments.

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

***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 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 review, we determined that one (1) of the twenty-three (23) employees assigned to the contract with the County were not registered in the E-Verify system within the three (3) day period after the employee was hired. The table below details the employee's hire date and the date the employee's data was registered with E-Verify.

**Table 1**

<b><i>Archer Western Construction Group, LLC</i></b>		
<b>Contract Number:</b>	<b>21IB129828K-JAJ</b>	
<b>Contract Effective Date:</b>	<b>September 3, 2021</b>	
<b>Employee Number</b>	<b>Date Hired By Contractor</b>	<b>Date Registered In E-Verify</b>
<b>Employee 19</b>	<b>10/04/2021</b>	<b>10/08/2021</b>

According to the company, this was due to an oversight by the SE Division Ethics & Compliance Manager. 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 *Archer Western Construction Group, LLC* 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 to Joi Hargis, Audit Coordinator, in the Office of the County Auditor at [Joi.Hargis@fultoncountyga.gov](mailto:Joi.Hargis@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:  
  
08E7CC7C63A541B...  
**Anthony Nicks, CIA, CFE, CGAP**  
**County Auditor**



July 27, 2022

Anthony Nicks  
County Auditor  
Fulton County Government  
141 Pryor Street, SW Suite 8052  
Atlanta, GA 30303-1019

RE: Archer Western Construction, LLC Audit

Dear Mr. Nicks:

In response to your letter dated July 25, 2022, Archer Western Construction, LLC (AWC) has reviewed the record that you outlined in your "Finding 1 -Failure to Comply with E-Verify Requirements, Employee 19 of the audit. Our records reflect that Employee 19 was hired on 10/04/2021 and AWC started the E-Verify process on 10/06/2021, which was within the three-day period after the date of hire. On 10/06/2021, AWC received notice from the E-Verify system that the E-Verify case (Case No. 202127917141DA) needed more time for processing, please see below information received from E-Verify.

10/6/21, 1:16 PM

E-Verify Case Processing: Case Continuance



E-Verify Needs More Time

E-Verify needs more time to confirm that Alexander Davila Vega is authorized to work in the United States. You should not take any action against Alexander while E-Verify is reviewing this case.

Check back on this case periodically for an update on its status. To view the status of all your cases, click the button below.

[View Cases](#)

The E-Verify was then finalized on 10/08/2021. Therefore, AWC was in compliance with the E-Verify requirements for this individual employee. Accordingly, AWC requests the County issue a revised finding that AWC has met its compliance obligations with the GSICA.

We do acknowledge the importance of the E-Verify system and, as evidenced by the timely processing of all employees included in this Audit, AWC has procedures in place to ensure all new hire employees are processed accordingly through the system to properly determine their work authorization within the required time frame. Should you have any additional questions, please do not hesitate to contact me.

Sincerely,

Frank Aikens  
SE Division Ethics & Compliance Support Manager



**Ideal Building Solutions, LLC**



**FULTON COUNTY GOVERNMENT**

141 PRYOR STREET, S.W., SUITE 8052

ATLANTA, GA 30303-3460

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

July 25, 2022

Michael J. Finney, President  
Ideal Building Solutions, LLC  
6753 Jones Mill Court Suite F  
Atlanta, GA 30092

Dear Mr. Finney:

The Fulton County Office of the County Auditor has conducted an audit to ensure *Ideal Building Solutions, 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 *Roof Maintenance, Repair and Replacement Services Countywide Contract*, during the period of January 2021 through December 2021. 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 correspond to work assignments.

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

***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 four (4) of the eleven (11) employees assigned to the contract with the County were not registered in the E-Verify system within the three (3) day period after the employee was hired. The table below details the employees' hire dates and dates the employees' data were registered with E-Verify.

**Table 1**

<b><i>Ideal Building Solutions, LLC</i></b>		
<b>Contract Number:</b>	<b>19ITB312987K-JAJ</b>	
<b>Contract Effective Date:</b>	<b>January 1, 2020</b>	
<b>Employee Number</b>	<b>Date Hired By Contractor</b>	<b>Date Registered In E-Verify</b>
<b>Employee 1</b>	<b>02/22/2021</b>	<b>06/06/2022</b>
<b>Employee 3</b>	<b>04/19/2021</b>	<b>06/06/2022</b>
<b>Employee 9</b>	<b>10/31/2018</b>	<b>07/08/2021</b>
<b>Employee 10</b>	<b>03/29/2021</b>	<b>06/06/2022</b>

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 *Ideal Building Solutions, LLC* implement the necessary procedures to ensure all newly hired employees are registered in the E-Verify system timely to properly determine work authorization.

### ***Finding 2- Failure to Provide Eligibility Verification Identification***

GSICA requires completion of the *I-9 Employment Eligibility Verification Form*, and verification of eligibility and proof of authorization to work in the United States. During our review, we noted that *Ideal Building Solutions, LLC* allowed four (4) employees to work

under the Fulton County contract without obtaining verification of eligibility and authorization to work. Pursuant to discussion with the company, copies of identification were not provided for the four (4) employees due to staff turnover, and the employees no longer being employed by Ideal Building Solutions LLC. Failure to comply with E-verify requirements of newly hired employees, may cause unnecessary fines or penalties, increase the risk of employing unauthorized individuals and non-compliance with GSICA.

### **Recommendation**

We recommend that *Ideal Building Solutions, LLC* implement the necessary procedures to ensure all newly hired employees complete the *I-9 Employment Eligibility Verification Form* and obtain the necessary identification to show proof of authorization to work in the United States.

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 Joi Hargis, Audit Coordinator, in the Office of the County Auditor at [Joi.Hargis@fultoncountyga.gov](mailto:Joi.Hargis@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:

*Anthony Nicks*

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*Anthony Nicks, CIA, CFE, CGAP*  
*County Auditor*



**Jul 26, 2022**

**Anthony L. Nicks County Auditor, CIA, CFE, CGAP**  
**Fulton County Government**  
**141 Pryor Street, S.W. Suite 8052**  
**Atlanta, GA 30303-3460**

Dear Anthony Nicks,

I would like to thank you and Fulton County for taking the time to audit our process of keeping in compliance with the Georgia Security and Immigration Compliance Act. The year 2021 was a difficult year for my many businesses, including Ideal Building Solutions, LLC, due to the pandemic. Like many businesses, during the pandemic, Ideal Building Solutions continued to hire new employees, and most of them worked remotely. Onboarding employees remotely presented a challenge for us to stay in compliance with I-9 and E-Verify.

**Response to Finding 1 - Failure to Comply with E-Verify Requirements**

Ideal Building Solutions, LLC implemented the onboarding process by leveraging technology software Paycom, which is an online payroll and HR Solution software. We have set up E-Verify to link to the Paycom software, which automatically sends files to the appropriate employee personnel file. This is part of the documents and checklists for all new hires in the Paycom software that helps to mitigate the risk of non-compliance for all new hires. It also allows us to stay organized with a document management system in a secure environment.

**Response to Finding 2 - Failure to Provide Eligibility Verification Identification**

As part of the Onboarding Checklist via the Paycom software, the I-9 Employment Eligibility Verification form will be completed and uploaded directly to Paycom within the three (3) days after the employee is hired. This ensures that all documents are managed and kept in a secure environment.

Sincerely,

A handwritten signature in blue ink that reads "Michael J Finney".

Michael J Finney  
President



**Chris 180, Inc.**



**FULTON COUNTY GOVERNMENT**

141 PRYOR STREET, S.W., SUITE 8052

ATLANTA, GA 30303-3460

Telephone: (404) 612-1019

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

July 25, 2022

Cindy Simpson, Vice President  
Chris 180, Inc.  
1017 Fayetteville Road, Suite B  
Atlanta, GA 30316

Dear Ms. Simpson:

The Fulton County Office of the County Auditor has conducted an audit to ensure *Chris180, 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 *Behavioral Health Service Delivery Model Contract*, during the period of January 2021 through December 2021. 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 correspond to work assignments.

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

### ***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 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 review, we determined that eight (8) of the thirty-five (35) employees assigned to the contract with the County were not registered in the E-Verify system within the three (3) day period after the employee was hired. The table below details the employees' hire dates and dates the employees' data were registered with E-Verify.

***Table 1***

<b><i>Chris 180, Inc</i></b>		
<b>Contract Number:</b>	<b>17RFP112103A-CJC</b>	
<b>Contract Effective Date:</b>	<b>January 1, 2019</b>	
<b>Employee Number</b>	<b>Date Hired By Contractor</b>	<b>Date Registered In E-Verify</b>
<b>Employee 4</b>	<b>01/24/2022</b>	<b>04/22/2022</b>
<b>Employee 8</b>	<b>08/17/2020</b>	<b>09/02/2021</b>
<b>Employee 10</b>	<b>03/02/2020</b>	<b>06/27/2022</b>
<b>Employee 18</b>	<b>01/06/2020</b>	<b>06/28/2022</b>
<b>Employee 22</b>	<b>06/15/2020</b>	<b>05/25/2022</b>
<b>Employee 23</b>	<b>01/24/2022</b>	<b>03/18/2022</b>
<b>Employee 34</b>	<b>01/24/2022</b>	<b>03/18/2022</b>
<b>Employee 35</b>	<b>01/19/2021</b>	<b>05/25/2022</b>

According to the company, this was due to staff turnover within the company. 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 *Chris180 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 Joi Hargis, Audit Coordinator, in the Office of the County Auditor at [Joi.Hargis@fultoncountyga.gov](mailto:Joi.Hargis@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:

*Anthony Nicks*

08E7CC7C63A541B...

*Anthony Nicks, CIA, CFE, CGAP*  
*County Auditor*



Changing Directions.  
Changing Lives.

1030 Fayetteville Road SE, Atlanta, Georgia 30316 • Phone: 404-486-9034 Fax: 404-486-9053

7/28/2022

Anthony Nicks, County Auditor  
Fulton County Government  
141 Pryor Street, S.W., Suite 8052  
Atlanta, GA 30303-3460

Dear Anthony,

This letter is in response to the findings from the audit conducted in accordance with Georgia Security and Immigration Compliance Act (GSICA).

The length of time between the hire date and the date registered in E-Verify is a result of initially completing the E-Verify; however, with our routine internal audits, they were caught and processed later. As a result, they are in the system later than they should have been. When this happens, we must enter the reason (found in the internal audit) for the late E-Verify within the homeland security E-Verify system. These occurrences were missed at key staff turnover times for the HR department where we had lost at least one onboarding staff while still adhering to the more aggressive biweekly onboarding schedule.

Regarding the timeline from the homeland security E-Verify, we received notification of the allowed relaxed timelines due to COVID. At times the website also experienced down periods and we were unable to conduct E-Verify. From the attached documentation, you will note that these relaxed rules align with the timelines and continue through Oct 2022.

In April 2022, we implemented the auto E-Verify feature on Paylocity, our HRIS system, which runs the E-Verify for each employee as we hire them. This feature does not allow us to complete the onboarding process without the completion of the E-Verify process. The introduction of this tool was in direct result of our internal audit where we found missing E-Verify from January 2022 in March 2022.

Sincerely,

**Marcia Hill**  
Director of Human Resources

Enclosure

CC: Kathy Colbenson, Chief Executive Officer  
Queie Barnett, Chief People Officer



**Arbor E&T, LLC**  
**d/b/a ResCare Workforce Services**



**FULTON COUNTY GOVERNMENT**

141 PRYOR STREET, S.W., SUITE 8052

ATLANTA, GA 30303-3460

Telephone: (404) 612-1019

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

July 25, 2022

Mark Douglass, President  
Arbor E &T, LLC d/b/a ResCare  
Workforce Services  
9901 Linn Station Road  
Louisville, KY 40223

Dear Mr. Douglass:

The Fulton County Office of the County Auditor has conducted an audit to ensure *Arbor E &T, LLC d/b/a ResCare Workforce Service* 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 *Workforce Service Delivery Providing Adult, Dislocated and Youth Services Contract* during the period of January 2021 through December 2021. 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 correspond to work assignments.

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

***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 four (4) of the twenty-four (24) employees assigned to the contract with the County were not registered in the E-Verify system within the three (3) day period after the employee was hired. The table below details the employees' hire dates and dates the employees' data were registered with E-Verify.

**Table 1**

<b><i>Arbor E &amp; T, LLC d/b/a ResCare Workforce Services (RWS)</i></b>		
<b>Contract Number:</b>	<b>18RFP552018B-JD</b>	
<b>Contract Effective Date:</b>	<b>July 1, 2019</b>	
<b>Employee Number</b>	<b>Date Hired By Contractor</b>	<b>Date Registered In E-Verify</b>
<b>Employee 3</b>	<b>08/16/2018</b>	<b>08/29/2018</b>
<b>Employee 6</b>	<b>01/18/2019</b>	<b>01/31/2019</b>
<b>Employee 13</b>	<b>07/10/2019</b>	<b>Incomplete E-verify</b>
<b>Employee 19</b>	<b>01/17/2019</b>	<b>01/31/2019</b>

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 *Arbor E & T, LLC d/b/a ResCare Workforce Services* 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 Joi Hargis, Audit Coordinator, in the Office of the County Auditor at [Joi.Hargis@fultoncountyga.gov](mailto:Joi.Hargis@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:  
  
08E7CC7C63A541B...

*Anthony Nicks, CIA, CFE, CGAP*  
*County Auditor*



August 4, 2022

Submitted to [Joi.Hargis@fultoncountyga.gov](mailto:Joi.Hargis@fultoncountyga.gov)

Anthony Nicks, County Auditor, CIA, CFE, CGAP  
Fulton County Government  
141 Pryor Street, SW, Suite 8052  
Atlanta, GA 30303-3460

Dear Mr. Nicks:

This letter is in response to your audit finding at our WorkSource Fulton Career Center for Failure to Comply with E-Verify Requirements. We understand the importance of compliance to all immigration laws and regulations including processing new hires within three days after date of hire through E-Verify. A review of the finding result along with our past and current processes was conducted.

Our parent company, BrightSpring, made significant investment to ensure compliance with the US Citizenship and Immigration Services, Form I-9 and E-Verify. Previously, new hires completed the Form I-9 on paper and the completed form was used to verify eligibility to work through E-Verify. In an effort to streamline processes, reduce errors, utilize technology and most importantly to ensure compliance, in June 2022, the Company moved to Tracker I-9, a secure web-based application that allows users to complete the necessary documentation electronically while providing a tool to better manage compliance.

We are confident that with better technology, stronger oversight, and Tracker I-9 audit tools, we will ensure that all newly hired employees are registered in the E-Verify system timely to properly determine work authorization.

Sincerely,

A handwritten signature in blue ink that reads 'Lynn Hamilton'.

Lynn Hamilton, Regional Director  
Arbor E&T, LLC  
d/b/a ResCare Workforce Services  
d/b/a Equus Workforce Solutions