



**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

Public Works and General Services Department

September 22, 2020

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INTRODUCTION

In accordance with the approved 2020 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.

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).

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 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 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 employees of the contractors' files were completed and adequately documented.

SCOPE

The scope of this compliance review was the fourth quarter of 2019, October 1, 2019 – December 31, 2019.

METHODOLOGY

To achieve the objectives of the compliance review, we selected four (4) contractors from the Fulton County's E-Verify vendors listing 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 Belmann Group Inc. for Modular Workstations and Freestanding Furniture Countywide (18ITB113816C-GS); Johnson Controls, Inc. for services of Comprehensive Operation and Preventative and Predictive Maintenance Services for Fulton County Jail (15RFP98638K-JD); Latham Home Sanitation Company, Inc. for Countywide Solid Waste Disposal and Recycling Services (19ITB117036C-GS); and United Rentals, Inc. for Countywide Spot Cooler and Heat Pump Rental (18ITB114227C-BKJ).

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 - Non-Compliance with Written Contract

According to the contractor's agreement with Fulton County, "At any time during normal business hours and as often as County may deem necessary, Contractor shall make available to County and/or representatives of the County for examination all of its records with respect to all

matters covered by this Agreement. It shall also permit County and/or representative of the County to audit, examine and make copies, excerpts or transcripts from such records of personnel, conditions of employment and other data relating to all matters covered by this Agreement. Contractor's records of personnel, conditions of employment, and financial statements (hereinafter "Information") constitute trade secrets and are considered confidential and proprietary by Contractor."

During our audit, we selected four (4) contractors for review; however, one (1) contractor, Johnson Controls, Inc., did not provide the requested GSICA documents. As a result, we were unable to determine assurance that Johnson Controls, Inc. was in compliance with GSICA E-Verify and work eligibility requirements. Failure to comply with Fulton County's guidelines to submit requested supporting documentation increases the risk of non-compliance with GSICA E-verify requirements and work eligibility of newly hired employees, which could result in fines and/or loss of funds to Fulton County.

Recommendation

The Office of the County Auditor recommends management ensures that all Fulton County contractors make all of its records available to the County and/or representatives of the County for examination upon request, as stated in the signed contract agreement.

CONCLUSION

Based on our review of the Georgia Security Immigration and Compliance Act, Contractors' Review, we identified one (1) contractor did not comply with Fulton County's written contractual agreement. The Office of the County Auditor will continue its efforts to obtain the requested information from Johnson Controls, Inc. and subsequently will provide a written report of its results.

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 Joi Hargis, Audit Coordinator, in the Office of the County Auditor at 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.