

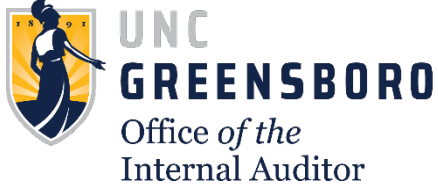
# EMPLOYEE ELIGIBILITY VERIFICATION - INTERNAL AUDIT

**HUMAN RESOURCES**

**&**

**CAREER AND PROFESSIONAL DEVELOPMENT**

JUNE 2025



## MEMORANDUM

**To:** Dr. Franklin D. Gilliam, Jr., Chancellor  
Anita Bachmann, CARL Committee Chair

**From:** Katherine Skinner, Director of Internal Audit

**Date:** June 30, 2025

**RE:** Employee Eligibility Verification Internal Audit Report

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The Employee Eligibility Verification follow-up audit was completed by the Office of the Internal Auditor in accordance with the Internal Audit Work Plan for fiscal year 2025. Provided within this communication is an Executive Summary and the Final Report of the Internal Audit activity.

Patricia Lynch, Director of Human Resources, and Niki Mann, Associate Director of Employer Relations in Career and Professional Development, reviewed a draft copy of this report. They both agreed with the finding and recommendations and expressed appreciation for the audit.

We appreciate the courtesy and cooperation received from management and the employees of the Human Resources and the Career and Professional Development Departments during our audit.

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# EXECUTIVE SUMMARY

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## **PURPOSE**

The objective of this audit was to determine whether UNC Greensboro verified new hires' identities and eligibility to work in the United States within three days of the new hire's start date as required by federal laws and university policies.

The scope of the internal audit is all employees who began employment with UNC Greensboro between May 1, 2024, and April 30, 2025.

This audit was initiated to follow-up on a December 2023 Internal Audit report that found deficiencies in the required timeliness of employment eligibility verifications.

## **BACKGROUND**

In accordance with the Immigration Reform and Control Act of 1986 ("IRCA") and the Code of Federal Regulations<sup>1</sup> (CFR), employers must verify that all employees are eligible to work in the United States within three business days following employment start dates. Employment eligibility must be verified and documented using the federal Employment Eligibility Verification form (I-9 form) and the E-Verify System.

To ensure compliance with federal laws, UNC Greensboro policies require all new hire employees to complete the I-9 process on their first day of employment. During the audit scope period, two departments processed I-9s and verified new hire employment eligibility: Human Resources (HR) processed I-9 forms for non-student new hire employees and Career and Professional Development (CPD) processed I-9 forms for student new hire employees.

## **KEY FINDINGS**

The employee eligibility verification process was timely.

## **KEY RECOMMENDATIONS**

- Human Resources (HR) and Career and Professional Development (CPD) should continue their efforts to ensure ongoing compliance with federal employee eligibility verification requirements.
- CPD should seriously consider increasing the staffing for student I-9 processing to sustain compliance and timeliness.

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<sup>1</sup> 8 CFR 274a.1(l)(1)

# BACKGROUND

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## **VERIFICATION OF EMPLOYEES' ELIGIBILITY TO WORK IN THE U.S. IS REQUIRED**

The Immigration Reform and Control Act of 1986 ("IRCA") and the Code of Federal Regulations (CFR) require that every employer who recruits, refers for a fee, or hires an individual for employment in the United States (US) must verify the respective individuals' eligibility to work in the US within three business days following each new employee's start date.

Employment eligibility must be documented using the federal Employment Eligibility Verification (I-9) form and verified for each employee using the federal E-Verify system. Within three business days of the date employment begins, a newly hired employee must present documentation to the employer that shows the employee's identity and employment eligibility. The I-9 form lists acceptable forms of documentation to prove employment eligibility. The documents used by the employee to substantiate employment eligibility must be inspected for propriety and authenticity, and an authorized university representative must sign the I-9 form attesting to the inspection and verification.

The UNC Greensboro "I-9/E-Verify and Employment Eligibility Policies and Procedures" provides Human Resources (HR – for non-student faculty and staff) and Career and Professional Development (CPD – for student employees) with step-by-step instructions on the I-9 verification process. Specifically, it provides steps to take if new employees do not complete the I-9 and E-Verify documentation by the first, second, and third day of their employment at UNC Greensboro.

During the audit scope period of May 1, 2024, through April 30, 2025, staff in UNC Greensboro's Human Resources (HR) and Career and Professional Development (CPD) departments were responsible for verifying employment eligibility for 1,093 new hires. The processing department for employment verification is determined based on the employee's hiring department. For example, CPD verified employment eligibility for all undergraduate and graduate student new hire employees and HR verified employment eligibility for all other new hire employees.

## **ABOUT E-VERIFY**

E-Verify, authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), is a web-based system for employers to electronically confirm the employment eligibility of employees.

In the E-Verify process, employers create cases based on information taken from an employee's I-9 form, then E-Verify electronically compares that information to records available to the US Department of Homeland Security (DHS) and the Social Security Administration (SSA). The employer usually receives a response within moments either confirming the employee's employment eligibility or indicating that the employee needs to take further action to complete the verification.

UNC Greensboro staff provides detailed instructions and links to the E-Verify system to individuals who have accepted an official job offer from UNC Greensboro.

# OBJECTIVE, SCOPE, AND METHODOLOGY

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## **Objective:**

The audit objective was to determine whether UNC Greensboro verified new hires' identities and eligibility to work in the United States within three days of the new hires' start date as required by federal laws and university policies.

## **Scope:**

The scope of the internal audit is all employees who began employment with UNC Greensboro between May 1, 2024, and April 30, 2025. Human Resources reported that there were 1,093 new hire employees with start dates during this period, including 763 students and 330 faculty and staff.

## **Methodology:**

To determine the timeliness of employment eligibility verification by Human Resources (HR) and Career and Professional Development (CPD) auditors performed the following procedures:

- Obtained and reviewed employment eligibility laws, regulations, policies, and procedures.
- Interviewed HR and CPD staff to gain an understanding of employee eligibility verification processes, procedures, and key controls.
- Determined UNC Greensboro's employment eligibility verification operating procedures and key controls.
- Obtained and reviewed relevant data for all new hire employees during the scope period.
- Determined the timeliness of all 1,093 new hire employees by comparing employee start dates with I-9 approval dates and using UNC Greensboro policies and federal laws.

Because of the test nature and other inherent limitations of an audit, together with limitations of any system of internal and management controls, this audit would not necessarily disclose all performance weaknesses, lack of compliance, or fraud.

As a basis for evaluating internal control, auditors applied the internal control guidance contained in professional auditing standards. However, our audit does not provide a basis for rendering an opinion on internal control, and consequently, we have not issued such an opinion

This audit was conducted in conformance with Global Internal Audit Standards issued by the Institute of Internal Auditors, January 2024 edition.

# FINDINGS AND RECOMMENDATIONS

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## **Timely Employment Eligibility Verification Ensures Compliance with Federal Requirements**

UNC Greensboro substantially complied with federal laws that require timely verification of employees' eligibility to work in the United States (US). Specifically, 1091 out of 1093 (99.8%) new hire employees with start dates between May 1, 2024, and April 30, 2025 have approved I-9s within three business days following their employment start dates. The timeliness rate<sup>2</sup> of 99.8% is a significant improvement from the timeliness rate of 95% reported in December 2023 and the improvement was a result of ongoing monitoring and training as well as improved communications and efforts by HR and CPD.

## **Timeliness of Employment Verification is Significantly Improved**

UNC Greensboro verifies that new hire employees are eligible to work in the United States (US) in accordance with requirements in 8 CFR 274a.2(b). Specifically, 1091 out of 1093 (99.8%) new hire employees with start dates between May 1, 2024, and April 30, 2025 have approved I-9s within three business days following their employment start dates. The other two fell just outside the timeliness window with one approved within four days and one approved within eight days.

Auditors did not identify any instances of UNC Greensboro employing individuals who were ineligible to work in the US during the scope period.

For new hire employees with start dates between May 1, 2024, and April 30, 2025, two departments processed I-9s and verified new hire employment eligibility: Human Resources (HR) processed I-9 forms for non-student new hire employees and Career and Professional Development (CPD) processed I-9 forms for student new hire employees. HR and CPD improved the overall timeliness from a 5.1% error rate reported in December 2023 to less than 0.2% as of April 2025. The substantial improvement is due to HR and CPD's efforts and diligence.

## **Employment Eligibility Verification Is Timely Because of HR and CPD Efforts**

UNC Greensboro's employment eligibility verification was timely because HR and CPD closely monitored hiring activity, improved communications, provided training, and implemented early verification for potential student employees.

UNC Greensboro staff verify employee eligibility to work in the U.S. by processing I-9 forms and tracking the status of new hire employees who have I-9s pending verification. They closely monitor whether new hire employees have successfully completed the I-9 process and they follow-up by phone and email to remind new hire employees of the requirement. HR and CPD reminders include communicating on the

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<sup>2</sup> The timeliness rate is the percentage of I-9s processed within three business days following respective new hires' start dates, as required by federal laws. Inversely, the error rate is the percentage of I-9s that were not processed within the same timeframe.

second day of employment, before the I-9 is late, to new hire employees and their supervisors that the I-9 is due and that failing to complete the I-9 process may result in being removed from payroll.

Human Resources also provides quarterly supervisor training to UNC Greensboro faculty and staff who have direct reports. The training includes details about the I-9 Employee Eligibility verification requirements as well as other new hire orientation information.

In addition, CPD implemented initiatives such as early completion of the employee eligibility verification process for incoming students who may seek employment at a later date. CPD encourages students to complete the I-9 process during on-campus activities such as SOAR.<sup>3</sup>

However, compliance and timeliness may not continue at the current staffing level in CPD. Specifically, there is currently only one staff member at UNCG responsible for processing all student I-9 paperwork; last year there were two staff members. Having only one staff member creates a single point of failure in the event of an absence, such as scheduled leave or unforeseen circumstances. In such a case, no student I-9s would be processed, which would impact student employment compliance and timelines. Additionally, the sole CPD staff member regularly handles a high volume of I-9s. The sheer volume increases the risk of human error, which could result in compliance issues.

### **Federal Laws And UNC Greensboro Policies Require Timely Employment Eligibility Verification**

UNC Greensboro is required to verify employment eligibility within three business days of a new hire employee's start date in accordance with federal laws and UNC Greensboro Policies and Procedures.

8 CFR 272a.2b(1)(ii)(A)(AB) states:

**"Within three business days** of the employee's hire date, the employer must physically examine ... the documentation presented by the individual establishing identity and employment authorization ... and ensure that the documents presented appear to be genuine and relate to the individual; and complete section 2 of the form I-9 within three business days of hire and sign the attestation with a handwritten or electronic signature." [*emphasis added*]

UNC Greensboro I-9/E-Verify and Employment Eligibility policy states:

"The I-9/E-Verify programs consist of the following employment verification checks and must be completed sequentially **within the first three days** a new employee reports to work." [*emphasis added*]

**"If an employee fails to appear on the third day of work at HRS to complete the I-9/E-Verify** documentation, the Pre-Employment Coordinator will contact the Office of the Senior Associate Provost for EHRA positions or the appropriate Vice Chancellor's Office for SHRA positions by the

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<sup>3</sup> SOAR is UNC Greensboro's new student orientation program required for all incoming undergraduates. SOAR is an interactive program designed to support students and their families as they transition into a new academic environment.

beginning of the fourth work day and indicate that **the new employee must be terminated immediately.**" *[emphasis added]*

### **Recommendations**

- Human Resources (HR) and Career and Professional Development (CPD) should continue their efforts to ensure ongoing compliance with federal employee eligibility verification requirements.
- CPD should seriously consider increasing the staffing for student I-9 processing to sustain compliance and timeliness.