

# **ICE Guidance Needs Improvement to Deter Illegal Employment**





## OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / [www.oig.dhs.gov](http://www.oig.dhs.gov)

January 15, 2021

MEMORANDUM FOR: Tae D. Johnson  
Senior Official Performing the Duties of the Director  
U.S. Immigration and Customs Enforcement

FROM: Joseph V. Cuffari, Ph.D.  
Inspector General

SUBJECT: *ICE Guidance Needs Improvement to  
Deter Illegal Employment*

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Attached for your information is our final report, *ICE Guidance Needs Improvement to Deter Illegal Employment*. The report identifies actions the U.S. Immigration and Customs Enforcement (ICE) can take to enhance its Worksite Enforcement program's overall effectiveness. We incorporated the formal comments provided by your office.

The report contains four recommendations aimed at improving the program's overall effectiveness. Your office concurred with all four recommendations. Based on the information provided in your response to the draft report, we consider the four recommendations resolved and open. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of the corrective actions. Please send your response or closure request to [OIGAuditsFollowup@oig.dhs.gov](mailto:OIGAuditsFollowup@oig.dhs.gov).

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact Thomas Kait, Acting Assistant Inspector General for Audits, at (202) 981-6000.

Attachment

cc: Derek N. Benner, Executive Associate Director, Homeland Security Investigations



# DHS OIG HIGHLIGHTS

## *ICE Guidance Needs Improvement to Deter Illegal Employment*

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**January 15, 2021**

### **Why We Did This Audit**

The *Immigration Reform and Control Act of 1986* prohibits employers from hiring individuals unauthorized to work in the United States. We conducted this audit to determine the extent to which U.S. Immigration and Customs Enforcement's (ICE) Worksite Enforcement (WSE) program supports ICE's strategic goal of protecting the borders through efficient immigration enforcement.

### **What We Recommend**

We made four recommendations that, when implemented, should improve the effectiveness of ICE's Worksite Enforcement Program.

#### **For Further Information:**

Contact our Office of Public Affairs at (202) 981-6000, or email us at [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov)

### **What We Found**

The WSE program's compliance, civil enforcement, and outreach activities are not as effective as they could be in supporting ICE's immigration enforcement strategy. ICE officials did not consistently enforce the ICE 2008 *Guide to Administrative Form I-9 Inspections and Civil Monetary Penalties* (I-9 Guide) against employers. This occurred because the guide does not provide detailed instructions on justifying civil fine reductions, issuing compliance letters, or performing follow-up inspections on warning notices. As a result, the WSE program does not effectively deter employers from violating employment immigration laws and hiring unauthorized alien workers (UAW).

ICE also did not take timely and affirmative steps to hold UAWs accountable for obtaining unlawful employment because the I-9 Guide has not been updated to address risks and challenges associated with UAWs' use of fraudulent documentation. As a result, ICE officials cannot ensure that these unapprehended individuals do not have criminal records and the UAWs are free to seek employment elsewhere.

Lastly, ICE did not ensure the outreach program achieved measurable progress and was cost effective because ICE officials have not conducted a comprehensive assessment of the program. Consequently, ICE risks overlooking other ways to conduct effective outreach with employers to effect positive change.

### **ICE Response**

ICE concurred with all four recommendations.



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**Abbreviations**

CAT	Compliance Automation Tool
ECIC	Employer Compliance Inspection Center
ERO	Enforcement and Removal Operations
HSI	Homeland Security Investigations
I-9	Employment Eligibility Verification Form I-9
ICE	U.S. Immigration and Customs Enforcement
IMAGE	ICE's Mutual Agreement between Government and Employers
IRCA	Immigration Reform and Control Act of 1986
NIF	Notice of Intent to Fine
NOI	Notice of Inspection
OPLA	Office of Principal Legal Advisor
SAC	Special Agent in Charge
UAW	Unauthorized Alien Worker
WSE	Worksite Enforcement





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### Background

The *Immigration Reform and Control Act (IRCA)* of 1986 prohibits employers from hiring individuals unauthorized to work in the United States. IRCA requires employers to obtain from each potential employee a completed U.S. Citizenship and Immigration Services' Form I-9 Employment Eligibility Verification (I-9) and verify employment documents. According to IRCA, it is illegal for employers to “knowingly hire” and “continue to employ” unauthorized workers. The Act established criminal and civil sanctions and fines against employers who do not comply with the law.

U.S. Immigration and Customs Enforcement (ICE) carries out Federal laws governing border control, customs, trade, and immigration to promote homeland security and public safety. ICE's Homeland Security Investigations (HSI) directorate uses a three-pronged approach in its Worksite Enforcement (WSE) Program — enforcement, compliance, and outreach.

- 1) Enforcement includes bringing criminal and civil actions against employers and employees who knowingly violate the law.
- 2) Compliance involves conducting I-9 inspections of employers to verify potential employees' eligibility to work in the United States.
- 3) Outreach uses the “ICE Mutual Agreement between Government and Employers” (IMAGE) program to promote and encourage voluntary compliance by employers. See Figure 1.

**Figure 1. Three-Pronged Approach to Worksite Enforcement**



Source: ICE Homeland Security Investigations (HSI)

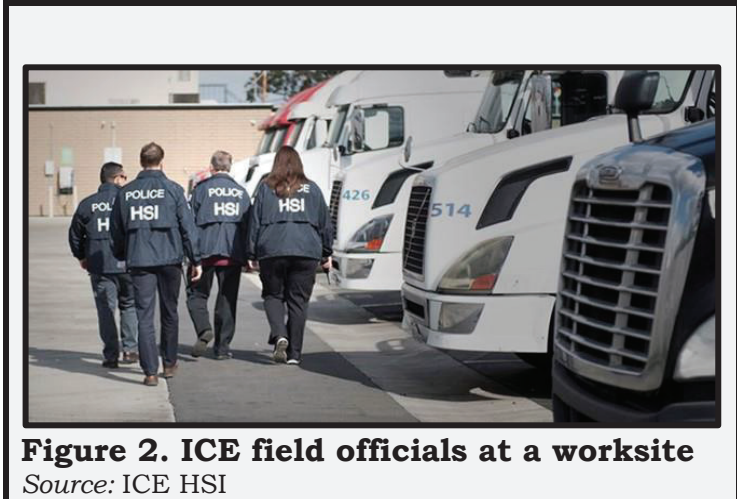


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### Enforcement through Criminal and Civil Actions

ICE promotes homeland security and public safety through criminal and civil enforcement of Federal laws governing border control, customs, trade, and immigration. ICE's goals include the protection of our borders through efficient immigration enforcement and creation of a culture of employer compliance based on worksite investigations. See Figure 2. For fiscal years 2016 through 2018, ICE reported 148 employer convictions arising from worksite criminal investigations.<sup>1</sup>



**Figure 2. ICE field officials at a worksite**  
Source: ICE HSI

### Employer Compliance through I-9 Inspections

ICE special agents and forensic auditors follow the ICE 2008 *Guide to Administrative Form I-9 Inspections and Civil Monetary Penalties* (I-9 Guide) when conducting I-9 inspections to verify employers' compliance with IRCA requirements. An I-9 case represents an inspection of an individual employer. The inspection process begins with a Notice of Inspection (NOI) to inform the employer that WSE will audit hiring records to determine compliance with IRCA. Hiring records consist of the I-9 and supporting documentation that the employer and employees complete. The employer must verify employment eligibility using the employees' identity documents. ICE officials then inspect the I-9s to identify substantive or technical violations, after which they may issue a Notice of Inspection Results (compliance letter), a Warning Notice, or a Notice of Intent to Fine (NIF). Substantive violations can result from an employer failing to prepare an I-9 form or review and verify employee identity documents. Technical violations are minor issues identified during an I-9 inspection that employers are allowed to correct within a 10-day period. Uncorrected technical violations or significant errors or omissions identified in I-9 inspections can result in substantive violations that may lead to civil fines or warning notices issued

<sup>1</sup> ICE provided arrest data on October 10, 2019, which we included in the Background section for context. We did not test the reliability of this data and did not use this data to support our findings.



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against employers. In FYs 2016 to 2018, ICE initiated approximately 8,620 inspections.

### **Outreach Activities through the IMAGE Program**

The IMAGE program serves as the outreach initiative of the WSE program to educate employers about compliance with Federal regulations. According to ICE, businesses in the United States are vulnerable to unauthorized workers attempting to obtain employment using fraudulent documents. ICE established the voluntary IMAGE program in July 2006 to provide education and training to enhance employers' awareness of fraudulent documents. ICE uses approximately 26 special agents to serve as IMAGE coordinators nationwide. These agents research potential companies to assess suitability for IMAGE and conduct training and presentations to educate employers about the program.

### **Related Office of Inspector General Reports**

In 2014, we evaluated the WSE program's compliance with its policies and procedures and issued the report, *Worksite Enforcement and Administrative Inspection Process* (OIG-14-33). The report noted inconsistencies in how field offices issued warning notices and reduced fine amounts. Additionally, we identified inadequate documentation in the case files. We made three recommendations to improve oversight of the inspection process nationwide, evaluate the effectiveness of the process, and report and reconcile information on the WSE inspections. The three recommendations were implemented and closed.

We conducted this audit to determine the extent to which the WSE program supports ICE's strategic goal of protecting the borders through efficient immigration enforcement. Specifically, we reviewed compliance, civil enforcement, and outreach activities of the WSE program. We did not review criminal investigations conducted by the program.

### **Results of Audit**

The WSE program's compliance, civil enforcement, and outreach activities are not as effective as they could be in supporting ICE's immigration enforcement strategy.

ICE officials did not consistently enforce the I-9 Guide against employers, because the guide does not provide detailed instructions about justifying civil fine reductions, issuing compliance letters, or performing follow-up inspections



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on warning notices. As a result, the WSE program does not effectively deter employers from violating employment immigration laws and hiring unauthorized alien workers (UAW).

ICE also did not take timely and affirmative steps to hold UAWs accountable for obtaining unlawful employment because the I-9 Guide has not been updated to address risks and challenges associated with UAWs' use of fraudulent documentation. As a result, ICE officials cannot ensure that these unapprehended individuals do not have criminal records and the UAWs are free to seek employment elsewhere.

Lastly, ICE did not ensure the outreach program achieved measurable progress and was cost effective because ICE officials have not conducted a comprehensive assessment of the program. Consequently, ICE risks overlooking other ways to conduct effective outreach with employers to effect positive change.

### **ICE Did Not Consistently Enforce I-9 Guide Policies against Employers**

We found examples of three I-9 inspections policies that ICE did not consistently enforce. Specifically, ICE did not always fulfill requirements to justify civil fine reductions, issue compliance letters to employers, or follow up on warning notices issued to employers.

### **ICE Officials Reduced Employers' Fines without Justification**

According to ICE's *Guide to Administrative Form I-9 Inspections and Civil Monetary Penalties* issued in 2008 (I-9 Guide), fines may be imposed against employers for violations of IRCA. In certain circumstances, fines may be reduced, but the reductions are to be justified and documented in the case files. Specifically, the guidance requires ICE's Office of the Principal Legal Advisor (OPLA)<sup>2</sup> representatives in the field to document the rationale for any reduction or negotiated settlement. Field OPLA officials are also responsible for reviewing each notice of intent to fine, determining whether the evidence presented is legally sufficient, and providing written justification to the Special Agent in Charge (SAC) for inclusion in the corresponding case file.

Although I-9 inspections revealed significant violations, field OPLA officials did not always provide proper justification for fine reductions. We reviewed 161

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<sup>2</sup> OPLA provides a full range of legal services to ICE programs and offices, including litigating all removal cases. OPLA offers legal advice and counsel to ICE personnel on their customs, criminal, and immigration law enforcement authorities.





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judgmentally selected I-9 case files completed October 2015 through June 2018 and determined that WSE assessed employer fines in only 23 cases (14 percent). ICE and field OPLA officials reduced the fines by more than \$230,000 for 15 of the 23 cases (65 percent), without a justification noted in the case file. For example, ICE WSE assessed and subsequently reduced fines against the following employers without written justification:

- Employer 21<sup>3</sup> was assessed a fine of about \$66,000 because I-9 records were not prepared or completed properly. ICE also identified eight UAWs during the inspection. Subsequently, WSE reduced the employer's fine to about \$33,000 (50 percent), but did not include a justification in the case file.
- Employer 100 was assessed a fine of about \$22,000, which was reduced to about \$11,000 (50 percent) under a settlement agreement that also required the employer to enroll in E-Verify for 6 years.<sup>4</sup> The fine was assessed because I-9 documents were not prepared or completed properly. The file did not contain a justification for the reduction as required by ICE guidance.
- Employer 133 was assessed a fine of about \$120,000 for failure to prepare I-9s and properly complete the documents. The inspection also identified 19 UAWs. Subsequently, WSE reduced the fine by approximately \$42,000 to about \$78,000, but did not include a justification in the case file.

Overall, fine reductions we examined ranged from 8 to 58 percent. Appendix D provides a breakdown of the fines for the cases we reviewed.

ICE officials reduced fines to employers without documenting a justification because, although ICE guidance indicates that justifications for fine reductions are to be documented, the I-9 Guide does not provide the basic elements ICE officials must include in case files. Regional SACs were responsible for reviewing and approving civil fine reductions but did not ensure proper documentation was included in the case files. Furthermore, ICE management did not have a quality assurance process to help determine, on a consistent and periodic basis, whether field offices were complying with the I-9 Guide regarding substantiating fine reductions. As a result, undocumented civil fine

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<sup>3</sup> For confidentiality, we refer to employers by the unique number we assigned to each employer case file we reviewed. See Appendix C for a complete list of I-9 cases reviewed.

<sup>4</sup> E-Verify is a web-based system that allows enrolled employers to confirm the eligibility of their employees to work in the United States. E-Verify employers confirm the identity and employment eligibility of newly hired employees by electronically matching information provided by employees on the Form I-9, Employment Eligibility Verification, with records available to the Social Security Administration and DHS.



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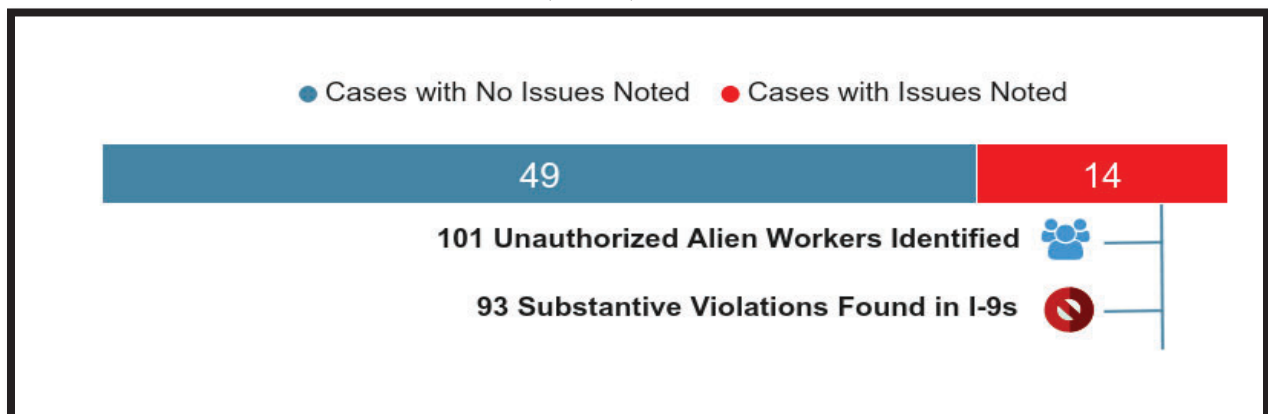
reductions may not deter employers from violating employment immigration laws and hiring unauthorized workers.

### ICE Did Not Consistently Issue Compliance Letters to Employers as Required

The I-9 Guide directs ICE officials to issue a Notice of Inspection Results, also known as a compliance letter, to an employer only if the inspection did not identify technical violations, substantive violations or any UAWs within the employer's workforce. Procedurally, compliance letters are the result of satisfactory I-9 inspections. Officials are required to issue fines or warning notices for substantive violations to noncompliant employers. ICE issued compliance letters in 63 of the 161 cases (39 percent) we reviewed.

Although ICE officials appropriately issued compliance letters for 49 of the 63 cases (78 percent), the I-9 inspections detected UAWs and substantive violations in the remaining 14 cases (22 percent). Specifically, ICE officials identified 101 UAWs and 93 substantive violations among the 14 cases, but did not issue employers fines or warning notices as required. Contrary to I-9 guidance, in these 14 cases ICE officials allowed employers to correct substantive I-9 violations or terminate UAWs, and subsequently issued each employer a compliance letter. See Figure 3.

**Figure 3. Worksite Enforcement (WSE) Compliance Letters**



Source: Office of Inspector General (OIG) analysis of WSE case files

Following are several examples of the inappropriately issued compliance letters:

- ICE found that the I-9 paperwork for Employer 130 had 63 substantive violations. To correct 46 of these violations, ICE officials accepted forms the employer had backdated to match the employees' hire dates. ICE then issued Employer 130 a compliance letter.



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- ICE officials determined that 43 of 131 employees (33 percent) working for Employer 70 were unauthorized to work in the United States. In accordance with ICE procedures, ICE officials issued Employer 70 a Notice of Suspect Document,<sup>5</sup> advising the employer that ICE had determined 43 of its employees were unauthorized to work in the United States. Upon receipt of the notice, Employer 70 terminated its 43 unauthorized employees. ICE officials then issued Employer 70 a letter stating the employer was in adjusted compliance,<sup>6</sup> although the I-9 Guide does not allow for adjusted compliance if UAWs are present.

ICE officials issued compliance letters to employers who did not qualify to receive them because ICE's I-9 Guide, which has not been updated since 2008, did not address circumstances encountered during I-9 inspections. For instance, ICE guidance does not provide information about how ICE officials should report inspection outcomes when ICE officials identify UAWs, but the employers claim they are unaware that the UAWs they hired are using fraudulent documentation. Furthermore, ICE management did not have a mechanism to verify whether field offices were issuing compliance letters in accordance with the I-9 Guide. As a result, ICE officials are not holding employers accountable for noncompliance with immigration law, and the practice of issuing compliance letters for unsatisfactory inspection results may not deter employers from hiring unauthorized workers.

#### ICE Did Not Follow up on Warning Notices Issued to Employers

When ICE officials identify unresolved technical or substantive violations, the I-9 Guide permits them to issue a warning notice to an employer, instead of a fine, if there is an expectation of future compliance by the employer. However, ICE guidance requires officials to include a follow-up date on the warning notice and conduct a re-inspection of the employer within 6 months of the original warning notice date. Appendix E includes an example of a warning notice form issued to employers.

Of the 161 cases we reviewed, ICE officials did not follow up on 72 of 74 (97 percent) warning notices. Of the two follow-up inspections conducted, one took

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<sup>5</sup> A Notice of Suspect Document advises the employer that, based on a review of the Form I-9 and documentation submitted by the employee, ICE has determined an employee is unauthorized to work. The document advises the employer of possible criminal and civil penalties for continuing to employ the individual. ICE provides the employer and employee an opportunity to present additional documentation to demonstrate work authorization if they believe there to be an error.

<sup>6</sup> Per I-9 Guidance, the auditor will serve the employer a Notice of Inspection Results when technical violations have been corrected and the employer has been brought into adjusted compliance.

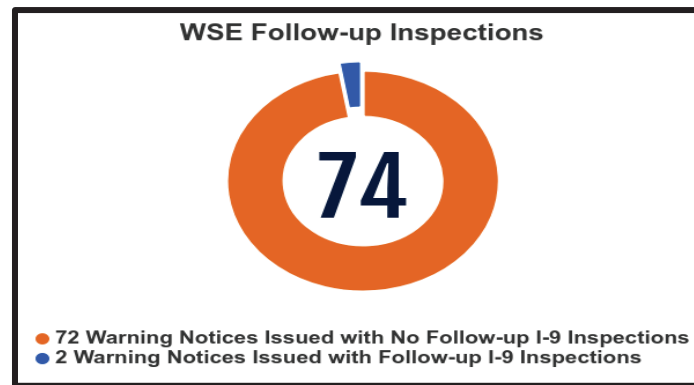


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place within 6 months and the other was done more than 2 years after issuance of the warning notice. See Figure 4.

**Figure 4. WSE Warning Notices and Follow-up I-9 Inspections**



*Source: OIG analysis of WSE case files*

According to ICE officials, they did not follow up on warning notices because they did not have sufficient resources, follow-up inspections were not an ICE priority, and there was an expectation of future employer compliance, albeit unverified. Although limited resources and competing priorities may present real challenges, ICE management has not updated the I-9 Guide to reflect these challenges. Instead, decisions to perform follow-up inspection were deferred by ICE management to regional ICE officials without corresponding mechanisms for ICE management to verify whether the follow-up inspections were performed in accordance with the I-9 Guide. As a result, ICE officials have no assurance that employers ultimately addressed prior violations.

### **ICE's I-9 Guide Does Not Provide Clear Guidance to Hold UAWs Accountable**

The I-9 Guide instructs ICE officials to take timely and affirmative steps to administratively arrest<sup>7</sup> suspected UAWs identified during I-9 inspections and seek to bring criminal charges against the UAWs as appropriate. The guide also permits ICE officials to exercise discretion between administrative arrest and displacement of UAWs from the workplace.

We found that ICE officials generally did not make arrests unless the UAW also had a criminal record or an existing Enforcement and Removal Operations (ERO) warrant. In 48 of 161 cases (30 percent) we reviewed, ICE officials

<sup>7</sup> An administrative arrest is the arrest of an alien for a charge to be adjudicated before an administrative judge, such as an immigration judge, or in other administrative processes separate from the criminal justice system.





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identified 1,129 UAWs. Of the 1,129 UAWs, ICE officials arrested only 5 individuals because of outstanding criminal warrants, such as unlawful reentry or active ERO warrants. However, ICE officials did not administratively arrest any of the remaining 1,124 UAWs and allowed them to stay in the United States (as shown in Table 1) even though ICE officials determined that some of these UAWs may have used fraudulent immigration documents, alien numbers, or social security numbers to obtain employment, which may be considered a criminal offense.

We also identified 2 of the 48 (4 percent) inspections where ICE officials allowed employers to continue employing a total of 23 identified UAWs. However, according to the I-9 Guide and Federal law, ICE officials do not have the authority to allow employers to continue to employ UAWs.<sup>8</sup> Additionally, an OPLA official, citing the federal statute, stated ICE officials should have required the employers to “cease and desist” from the violations or initiated criminal investigations of the employers. The remaining 1,101 UAWs identified in our review, although not arrested, were either terminated by employers or left their places of work on their own.

**Table 1. Disposition of Unauthorized Alien Workers (UAWs) Identified from Our Review of 48 WSE I-9 Inspections**

Unauthorized Alien Worker Disposition	Unauthorized Alien Workers Not Arrested By ICE	Unauthorized Alien Workers Arrested By ICE	Total
UAWs Arrested		5	5
UAWs Not Arrested and Unlawfully Allowed to Remain Employed	23		23
UAWs Not Arrested	1,101		1,101
<b>Total UAWs Identified</b>	<b>1,124</b>	<b>5</b>	<b>1,129</b>

Source: OIG analysis of WSE case files

The I-9 Guide permits ICE officials to exercise discretion when making administrative arrests.<sup>9</sup> However, the fact that ICE officials arrested 5 individuals with prior criminal records and did not consider arresting the remaining 1,124 suspected UAWs — even when the officials found evidence of

<sup>8</sup> U.S. Immigration and Customs Enforcement, Worksite Enforcement Guide to Administrative Form I-9 Inspections and Civil Monetary Penalties, pp. 10, 36 (Nov. 25, 2008); 8 U.S.C. § 1324a(e)(4)(A).

<sup>9</sup> In addition, we acknowledge ICE may have in place different enforcement priorities at any particular time, as established in the form of executive orders and policy memos implementing such executive orders.



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fraudulent documents — does not comply with the overall intent of the requirement in the I-9 Guide to take timely and affirmative enforcement action. The I-9 Guide, in these circumstances, includes steps ICE officials follow to notify employers of suspected unauthorized workers, but the I-9 Guide does not include guidance on how or under what circumstances ICE officials should administratively arrest suspected UAWs. ICE's I-9 inspection guidance has not been updated in the past 12 years. Without additional guidance regarding the protocols and processes to perform administrative arrests of UAWs identified during I-9 inspections and verify the identity of individuals using fraudulent documentation, ICE officials cannot ensure that these individuals do not have criminal records. Additionally, ICE officials cannot ensure UAWs will not remain free to seek employment elsewhere.

### **ICE's Outreach Program Did Not Achieve Measurable Progress**

ICE created the IMAGE program to reduce vulnerabilities related to employment of illegal aliens by offering employers education and training to improve their awareness of and compliance with Federal laws.<sup>10</sup> Employers who participate in the IMAGE program must undergo I-9 inspection and agree to specific hiring practices and terms to receive IMAGE program certification and benefits, such as potential fine mitigation; a 2-year I-9 inspection reprieve; and WSE information and training before, during, and after I-9 inspections. The goal of IMAGE is to reduce illegal employment, eliminate unfair labor advantages, and ultimately create a culture of compliance.

However, the IMAGE program is not impactful or cost effective. Since 2006, ICE officials have reported conducting more than 20,000 IMAGE presentations to more than 131,000 employers, by participating at trade shows, conferences, and industry events, as well as conducting numerous live and virtual trainings. We estimated that ICE has spent an average of \$1.8 million per year during FYs 2016 through 2018 to administer the IMAGE program. However, only 433 employers out of approximately 30 million businesses<sup>11</sup> in the United States have joined the IMAGE program to date.

According to ICE officials, low participation in the IMAGE program is because employers do not recognize the benefits of joining IMAGE. Such benefits include reductions of fines assessed as a result of inspections or deferral of subsequent I-9 inspections for 2 years. ICE officials said employers are skeptical about voluntarily opening their books for I-9 inspection if the potential to be fined remains. In January 2019, ICE officials issued a

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<sup>10</sup> The program is briefly mentioned in the FYs 2016-2020 ICE Strategic Plan, the FYs 2016-2020 HSI Strategy, the FY 2018 WSE Strategy, and the Guide to WSE Investigations.

<sup>11</sup> U.S. Small Business Administration, Office of Advocacy, 2018 Small Business Profiles.



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memorandum identifying IMAGE program challenges and recognizing that new incentives were needed to increase the impact and cost-effectiveness of the IMAGE program. However, ICE officials have not conducted a comprehensive assessment of the program. As a result, ICE risks overlooking other ways to conduct effective outreach and missing opportunities to use Federal funds more effectively in other areas of WSE to effect positive change.

### Recommendations

We recommend the ICE Homeland Security Investigations Worksite Enforcement Unit Chief:

**Recommendation 1:** Update the I-9 Guide to include minimum elements ICE officials must document in case files to justify fine reductions.

**Recommendation 2:** Assess I-9 processes and update the I-9 Guide to ensure it addresses risks and challenges, including:

- a. when employers make corrections to address substantive violations and when employers claim they were unaware that they employed Unauthorized Alien Workers;
- b. ICE's ability to conduct follow-up inspections with limited resources; and
- c. when I-9 inspections identify individuals using fraudulent documents to obtain unlawful employment.

**Recommendation 3:** Develop and implement a quality assurance process that allows ICE headquarters to sample cases on an objective, periodic basis, to determine whether field offices reduce fines, issue compliance letters, and conduct follow-up inspections of employers in accordance with ICE policies and procedures.

**Recommendation 4:** Conduct an assessment of the IMAGE program to determine whether implementation of other approaches would aid in achieving its outreach goal and be cost effective, or if funds should be put to better use.

### Management Comments and OIG Analysis

The Chief Financial Officer and Senior Component Accountable Official provided written comments on a draft of this report, which are included in Appendix B. ICE concurred with all four recommendations and is



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taking actions to address them. We also received technical comments on the draft report and revised the report as appropriate. We consider all recommendations resolved and open. A summary of ICE's responses and our analysis follows.

**ICE's Response to Recommendation 1:** ICE officials concurred with recommendation 1 and are drafting a WSE Handbook to establish revised policies and procedures for WSE criminal investigations, administrative inspections (Form I-9 audits), and the outreach (IMAGE) program. The draft WSE Handbook will also provide the minimum elements that ICE officials must document in case files to justify fine reductions. ICE's estimated completion date is May 31, 2021.

**OIG Analysis:** ICE actions are responsive to this recommendation. We consider this recommendation resolved, but it will remain open until ICE provides documentation showing that all planned corrective actions are completed.

**ICE's Response to Recommendation 2:** ICE officials concurred with recommendation 2 and are addressing this recommendation through the revision of the WSE Handbook, communication to field personnel, and expansion of ICE's Employer Compliance Inspection Center (ECIC). The expanded ECIC will provide field offices with inspections of Employment Eligibility Verification Forms, and will allow for the consolidation of WSE audits at one centralized location. The estimated completion date is November 30, 2023.

**OIG Analysis:** This recommendation is resolved and open. ICE's planned corrective actions meet the intent of the recommendation. We will close the recommendation when ICE provides documentation showing the WSE handbook revision is complete, field personnel have been informed and the ECIC is expanded.

**ICE's Response to Recommendation 3:** ICE officials concurred with recommendation 3 and stated that expansion of the ECIC and implementation of a Compliance Automation Tool (CAT) will address the need for a quality assurance process. The CAT will provide for the centralized processing and storage of I-9 inspections and facilitate quality reviews. ICE's estimated completion date is November 30, 2023.

**OIG Analysis:** This recommendation is resolved and open. The proposed corrective actions meet the intent of the recommendation. We will close this recommendation when ICE provides documentation showing expansion of the ECIC and other improvements in automation.





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**ICE's Response to Recommendation 4:** ICE officials concurred with recommendation 4. ICE will assess the IMAGE program, starting with an analysis of the impact of its new guidance and changes to the program in recent years. Additionally, ICE will conduct a qualitative analysis and review of the overall efficacy of the program. ICE's estimated completion date is November 30, 2022.

**OIG Analysis:** This recommendation is resolved and open. The proposed corrective actions meet the intent of the recommendation, but it will remain open until ICE provides documentation showing that all planned corrective actions and assessments are completed.



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## Appendix A

### Objective, Scope, and Methodology

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Pub. L. No. 107-296) by amendment to the *Inspector General Act of 1978*.

The objective of this audit was to determine the extent to which the WSE program supports ICE's strategic goal of protecting the borders through efficient immigration enforcement. The scope of this audit covers the ICE WSE program during FYs 2016 through June 2018.

We conducted interviews with ICE officials assigned to work on worksite enforcement cases from headquarters and SACs in seven field offices, including El Paso, Texas; St. Paul, Minnesota; Denver, Colorado; Washington, D.C.; Chicago, Illinois; Miami, Florida and Dallas, Texas. We analyzed legislation and departmental regulations, policies, procedures, and guidance on immigration enforcement and HSI WSE responsibilities. We also reviewed prior U.S. General Accountability Office and OIG reports regarding ICE's roles and responsibilities in implementing the WSE program.

We evaluated a judgmental sample of 161 closed WSE I-9 case files. We tested internal controls of WSE's encounters with, and administrative arrests of UAWs, and the sufficiency of documentation to support the assessment, reduction, and collection of civil fines. Further, we reviewed the appropriateness of compliance letters and warning notices to determine whether they were issued according to departmental guidance, and the effectiveness of the IMAGE program. We reviewed the I-9 inspection data ICE provided and compared it to WSE's reporting system and external ICE reports and briefings to assess data reliability. We reviewed the case data and confirmed with headquarters' Cognos Analytics reports to assess reliability. We determined that the I-9 inspection data was reasonably complete and accurate based on our limited testing with minimal discrepancies. Thus, we consider the data sufficiently reliable for our findings and recommendations. WSE criminal investigation data was not tested for data reliability or accuracy as we did not review criminal investigations conducted by the program.

We conducted this performance audit between April 2018 and February 2020 pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. 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 upon our



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audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.



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## Appendix B

### ICE's Comments to the Draft Report

*Office of the Chief Financial Officer*

U.S. Department of Homeland Security  
500 12th Street, SW  
Washington, DC 20536



**U.S. Immigration  
and Customs  
Enforcement**

MEMORANDUM FOR: Joseph V. Cuffari, Ph.D.  
Inspector General

FROM: Stephen A. Roncone      STEPHEN A.  
Chief Financial Officer and RONCONE  
Senior Component Accountable Official

Digitally signed by STEPHEN A.  
RONCONE  
Date: 2020.12.11 17:00:02  
-05'00'

SUBJECT: Management Response to Draft Report: "ICE Guidance  
Needs Improvement to Deter Illegal Employment"  
(Project No. 18-077-AUD-ICE)

Thank you for the opportunity to comment on this draft report. U.S. Immigration and Customs Enforcement (ICE) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

ICE is pleased to note OIG's recognition of ICE's approach to the Worksite Enforcement (WSE) Program, comprising enforcement, compliance, and outreach, through which ICE creates a culture of employer compliance. ICE also welcomes the examples OIG provides of these efforts, such as ICE's participation in trade shows, conferences, and industry events that have reached more than 131,000 employers. ICE is committed to continuing these and other efforts to meet its strategic goal of safeguarding the integrity of our immigration system.

To give readers of OIG's report an appropriate context to the recommendations contained therein, however, it is important to note that variations among the areas of responsibility in which investigations are conducted create a unique challenge for the WSE Unit in the execution of its multi-pronged mission. For example, while existing guidance provided to the field is consistent, each office operates in its own unique environment, and factors such as the amenability of local judicial and prosecutorial entities to support proposed fines/charges affect the overall execution of the program, as does the overall political climate of the area for each office.

In addition, the WSE Unit has several efforts underway to address program challenges, such as drafting a new WSE Investigations Handbook, expanding the Employer

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Management Response to Draft Report: "ICE Guidance Needs Improvement to Deter Illegal Employment" (Project No. 18-077-AUD-ICE)

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Compliance Inspection Center (ECIC), creating a two-day WSE training program for presentation to field offices, as well as presenting web-based trainings to further educate WSE groups in the field. The WSE Unit will continue to identify and implement initiatives to provide the best available tools to the field to achieve the WSE mission.

The draft report contained four recommendations, with which ICE concurs. Attached find our detailed response to each recommendation. ICE previously submitted technical comments addressing several accuracy, contextual, and editorial issues under a separate cover for OIG's consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Attachment

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#### **Attachment: Management Response to Recommendations Contained in Project No. 18-077-AUD-ICE**

OIG recommended the ICE Homeland Security Investigations (HSI) Worksite Enforcement Unit Chief:

**Recommendation 1:** Update the I-9 Guide to include minimum elements ICE officials must document in case files to justify fine reductions.

**Response:** Concur. The ICE HSI WSE Unit is in the process of drafting a revised WSE Handbook, which establishes policy and procedures for HSI Special Agents (SAs) and Auditors when conducting WSE criminal investigations; administrative inspections (Form I-9 audits); outreach with regard to the ICE Mutual Agreement between Government and Employers (IMAGE) program; and WSE operational planning. The draft WSE Handbook will address the minimum elements that ICE officials must document in case files to justify fine reductions; and further outline the various requirements for documenting the rationale for reducing a fine, including guidelines for the extent to which a fine can be reduced and the approvals necessary to reduce it.

In addition, the ICE HSI WSE Unit is working with the ICE Office of the Principal Legal Advisor to draft a memorandum to the field entitled, "Classification of Form I-9 Substantive and Technical or Procedural Paperwork Failures or Violations." This memorandum will define a substantive violation and a technical or procedural failure for determining employer liability under the good faith compliance provision. These guidelines will also clarify current DHS regulations regarding the circumstances under which an employer, when completing Form I-9, may be subject to penalties for substantive violations and the circumstances under which an employer may not be subject to penalties for technical or procedural failures due to a good faith attempt to comply with the employment verification requirements. The goal of the ICE HSI WSE Unit is to have the related memorandum ready for dissemination at the same time as the Handbook, which is currently undergoing review and approval. Estimated Completion Date (ECD): May 31, 2021.

**Recommendation 2:** Assess I-9 processes and update the I-9 Guide to ensure it addresses risks and challenges, including:

- a. when employers make corrections to address substantive violations and when employers claim they were unaware that they employed Unauthorized Alien Workers;
- b. ICE's ability to conduct follow-up inspections with limited resources; and
- c. when I-9 inspections identify individuals using fraudulent documents to obtain unlawful employment.

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**Response:** Concur. ICE HSI is addressing this recommendation through the revision of the WSE Handbook, communication to field personnel, and expansion of the ECIC. A section of the revised WSE Handbook will address how to proceed if an employer was unaware that they employed unauthorized workers. Challenges will also be addressed in the memorandum to the field (currently being drafted) entitled, “Classification of Form I-9 Substantive and Technical or Procedural Paperwork Failures or Violations.”

Additionally, as the ECIC assists the 30 HSI Special Agent in Charge offices with inspections of Employment Eligibility Verification Forms, commonly known as I-9s, the expanded ECIC would allow for the consolidation of WSE audits at one centralized location and ensure a standardized process and uniform application of the fine matrix. This would reduce adverse decisions by the Office of the Chief Administrative Hearing Office (OCAHO). Further, the ECIC will employ an automated process to assist auditors with data entry tasks by utilizing technological solutions to process digitized Form I-9 data, which will provide the ability to run batch record queries to verify employment eligibility. The iterative expansion will also increase the number of HSI personnel, comprised of auditors, special agents, contractors, mission support staff, and ICE attorneys. Ultimately, the expanded ECIC will improve HSI’s ability to ensure businesses of all types adhere to existing WSE laws and regulations, enhancing a culture of compliance.

ICE anticipates completing the draft WSE Handbook and the related memorandum by May 31, 2021, and the expansion of the ECIC program will take a greater amount of time. As such, the ICE HSI WSE Unit will provide updates at six-month intervals. ECD: November 30, 2023.

**Recommendation 3:** Develop and implement a quality assurance process that allows ICE headquarters to sample cases on an objective, periodic basis, to determine whether field offices reduce fines, issue compliance letters, and conduct follow-up inspections of employers in accordance with ICE policies and procedures.

**Response:** Concur. The ICE HSI WSE Unit expansion of the ECIC and implementation of the Compliance Automation Tool (CAT) will address the quality assurance process.

Currently, members of the ICE HSI WSE Unit work directly with field offices to identify inconsistencies and provide correction and training. As previously noted, the expanded ECIC will allow for the consolidation of WSE audits at one centralized location and will ultimately reduce the numbers of adverse decisions by OCAHO and provide the ability to run batch record queries to verify employment eligibility.

In addition to an expanded ECIC, the ICE HSI WSE Unit is working to finalize and implement the CAT, which will allow users to automatically upload PDF versions of I-9s to be processed and stored in a centralized place. In beta testing, which began in October

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2019, this effort processed over 55,000 I-9s in 11 days, saving WSE Auditors and SAs over 530 business days of mundane data entry. During Fiscal Year 2021, this effort will focus on handwriting validation, as well as implementing Machine Learning algorithms to assist auditors in identifying violations, with the goal of conducting additional testing at select field offices. As this application comes online, the tool will allow offices and the expanded ECIC greater time and flexibility to work with the field to sample cases to determine whether field offices reduce fines, issue compliance letters, and conduct follow-up inspections of employers in accordance with ICE policies and procedures.

The expansion of the ECIC and implementation of the CAT system will take a protracted amount of time. The ICE HSI WSE Unit will provide OIG with status updates as implementation milestones are met. ECD: November 30, 2023.

**Recommendation 4:** Conduct an assessment of the IMAGE program to determine whether implementation of other approaches would aid in achieving its outreach goal and be cost effective, or if funds should be put to better use.

**Response:** Concur. The ICE HSI WSE Unit will assess the IMAGE program, starting with an analysis of the impact of its new guidance and changes to the program in recent years. A section of the revised WSE Handbook, which is expected to be released by May 31, 2021, will provide an update to the implementation of the IMAGE program. Although the WSE Unit worked to implement changes and revamp the IMAGE program in Fiscal Years 2019 and 2020, the IMAGE program was adversely affected during the current coronavirus pandemic, as it was difficult to conduct program presentations when businesses closed or have personnel working remotely. As the IMAGE program is reliant on business and employers operating under normal conditions, the ICE HSI WSE Unit will conduct a qualitative analysis and review of the overall efficacy of the program once the changes have an opportunity to be put into action. The ICE HSI WSE Unit will provide OIG with status updates as implementation milestones are met. ECD: November 30, 2022.

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**Appendix C**  
**I-9 Cases Reviewed**

Employer	SAC Office	No Justification for Reduced Fines	Compliance Letter Issued contrary to ICE policy	Follow-up Inspections not Performed	UAW Not Encountered or Administratively Arrested	No Discrepancies Identified
1	Baltimore			X	X	
2	Baltimore					X
3	Baltimore					X
4	Baltimore					X
5	Baltimore					X
6	Baltimore					X
7	Boston			X		
8	Boston			X	X	
9	Boston			X		
10	Boston			X		
11	Boston					X
12	Boston					X
13	Boston					X
14	Buffalo		X			
15	Buffalo			X		
16	Buffalo			X		
17	Buffalo			X		
18	Buffalo					X
19	Buffalo					X
20	Chicago	X			X	
21	Chicago	X			X	
22	Chicago	X			X	
23	Chicago			X		
24	Chicago			X	X	
25	Chicago			X		
26	Chicago			X	X	
27	Chicago			X		X
28	Chicago					X
29	Dallas	X			X	
30	Dallas	X			X	
31	Dallas			X		
32	Dallas		X			
33	Dallas			X		
34	Dallas					X
35	Dallas					X
36	Dallas					X



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**Appendix C**  
**I-9 Cases Reviewed (continued)**

Employer	SAC Office	No Justification for Reduced Fines	Compliance Letter Issued contrary to ICE policy	Follow-up Inspections not Performed	UAW Not Encountered or Administratively Arrested	No Discrepancies Identified
37	Denver		X		X	
38	Denver			X		
39	Denver			X		
40	Denver					X
41	Detroit			X		
42	Detroit			X		
43	Detroit		X		X	
44	Detroit				X	
45	Detroit			X		
46	Detroit		X		X	
47	Detroit			X		
48	Detroit					X
49	Detroit					X
50	Detroit					X
51	Detroit					X
52	Detroit					X
53	Detroit					X
54	El Paso					X
55	El Paso					X
56	El Paso		X		X	
57	El Paso					X
58	El Paso					X
59	El Paso					X
60	El Paso					X
61	El Paso (Albuquerque, NM)					X
62	El Paso (Las Cruces, NM)					X
63	Houston					X
64	Houston			X		
65	Houston		X		X	
66	Houston				X	
67	Houston		X		X	
68	Houston			X		
69	Houston					X



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**Appendix C**  
**I-9 Cases Reviewed (continued)**

Employer	SAC Office	No Justification for Reduced Fines	Compliance Letter Issued contrary to ICE policy	Follow-up Inspections not Performed	UAW Not Encountered or Administratively Arrested	No Discrepancies Identified
70	Louisville		X		X	
71	Miami	X				
72	Miami	X			X	
73	Miami				X	
74	Miami	X			X	
75	Miami	X				
76	Miami					X
77	Miami	X			X	
78	Miami			X		
79	Miami			X		
80	Miami			X	X	
81	Miami					X
82	Miami					X
83	Miami					X
84	Miami					X
85	Miami					X
86	Miami					X
87	Miami					X
88	New Orleans			X		
89	New Orleans			X		
90	New Orleans					X
91	Newark			X		
92	Philadelphia					X
93	Philadelphia					X
94	Philadelphia					X
95	Phoenix			X		
96	Phoenix			X		
97	Phoenix			X		
98	San Antonio					X
99	San Antonio					X
100	San Diego	X				
101	San Diego			X		
102	San Diego			X	X	
103	San Diego			X		
104	San Diego			X	X	
105	San Diego			X		



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**Appendix C**  
**I-9 Cases Reviewed (continued)**

Employer	SAC Office	No Justification for Reduced Fines	Compliance Letter Issued contrary to ICE policy	Follow-up Inspections not Performed	UAW Not Encountered or Administratively Arrested	No Discrepancies Identified
106	San Diego			X		
107	San Diego			X		
108	San Diego			X	X	
109	San Diego			X		
110	San Diego			X	X	
111	San Diego			X		
112	San Diego			X		
113	San Diego			X		
114	San Diego			X		
115	San Diego			X	X	
116	San Diego			X		
117	San Diego			X		
118	San Diego					X
119	San Diego					X
120	San Diego					X
121	San Diego					X
122	San Francisco		X		X	
123	San Francisco			X		
124	San Francisco		X			
125	San Francisco			X	X	
126	San Francisco			X		
127	San Francisco			X	X	
128	San Francisco		X		X	
129	San Francisco			X	X	
130	San Francisco		X			
131	Seattle	X			X	
132	Seattle				X	
133	Seattle	X			X	
134	Seattle			X	X	
135	St Paul	X				
136	St Paul				X	
137	St Paul	X			X	
138	St Paul			X	X	
139	St Paul			X	X	
140	St Paul			X	X	
141	St Paul		X			



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**Appendix C**  
**I-9 Cases Reviewed (continued)**

Employer	SAC Office	No Justification for Reduced Fines	Compliance Letter Issued contrary to ICE policy	Follow-up Inspections not Performed	UAW Not Encountered or Administratively Arrested	No Discrepancies Identified
142	St Paul			X	X	
143	St Paul					X
144	St Paul					X
145	St Paul					X
146	St. Paul			X		
147	St. Paul			X		
148	St. Paul			X		
149	St. Paul			X		
150	Tampa				X	
151	Tampa			X		
152	Tampa			X		
153	Tampa			X		
154	Tampa			X	X	
155	Tampa			X	X	
156	Washington DC			X		
157	Washington DC			X	X	
158	Washington DC			X		
159	Washington DC			X	X	
160	Washington DC					X
161	Washington DC					X
TOTALS		15	14	72	48	55

Source: OIG analysis of case files provided by HSI





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**Appendix D**  
**Details of I-9 Cases with Fines**

Employer	Application of Intent to Fine Amount	Fine Reduced	Final Order Amount	Fine Reduction Percentage	Reduction Justification in Case File
20	\$ 9,869	Yes	\$ 7,541	24 %	No
21	65,914	Yes	33,094	50 %	No
22	505,442	Yes	465,035	8 %	No
29	57,892	Yes	46,314	20 %	No
30	17,685	Yes	16,000	10 %	No
54	11,406	Yes	6,000	47 %	Yes
55	11,802	Yes	5,000	58 %	Yes
63	5,694	No	5,694	-	N/A
71	18,513	Yes	10,729	42 %	No
72	40,564	Yes	29,097	28 %	No
73	47,801	No	47,801	-	N/A
74	9,152	Yes	3,945	57 %	No
75	6,703	Yes	4,776	29 %	No
76	8,315	No	8,315	-	N/A
77	11,856	Yes	9,922	16 %	No
100	21,785	Yes	10,893	50 %	No
131	208,552	Yes	185,000	11 %	No
132	70,831	Yes	60,000	15 %	Yes
133	120,192	Yes	78,125	35 %	No
135	162,553	Yes	130,018	20 %	No
136	37,755	No	37,755	-	N/A
137	13,182	Yes	8,750	34 %	No
150	133,096	Yes	62,555	53 %	Yes
<b>Total</b>	<b>\$1,596,554</b>	<b>Yes - 19 No - 4</b>	<b>\$1,272,359</b>	<b>-</b>	<b>Yes - 4 No - 15</b>

Source: OIG analysis of case files provided by HSI. Employer numbers in the table in this appendix are referenced from Appendix C, I-9 Case Files Reviewed. Results may vary due to rounding.



**OFFICE OF INSPECTOR GENERAL**  
Department of Homeland Security

**Appendix E**  
**Sample Warning Notice**

DEPARTMENT OF HOMELAND SECURITY  
U.S. Immigration and Customs Enforcement  
**WARNING NOTICE**

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Address: \_\_\_\_\_ File Number: \_\_\_\_\_

On \_\_\_\_\_, officers of U.S. Immigration and Customs Enforcement conducted an inspection of Forms I-9 and related employment records for:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Business Name and Address)

The following deficiencies were identified:

**SEE ATTACHMENT**

The U.S. Government encourages voluntary compliance with the law. As a matter of discretion, we have chosen to issue only this WARNING NOTICE in lieu of imposing any sanctions at this time. However, we anticipate your full cooperation in correcting the violation or violations which resulted in the issuance of this WARNING NOTICE and any other violations which may exist in your Forms I-9. If it is determined that the listed violations are not immediately corrected or other violations are detected, civil or criminal proceedings may be instituted against you.

A follow-up inspection of Forms I-9 and related employment records is scheduled for \_\_\_\_\_.

Should you have any questions, you may contact this office at \_\_\_\_\_.

(Telephone Number)

Sincerely,

\_\_\_\_\_  
(Signature)  
\_\_\_\_\_  
(Title)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(Address)

**SERVICE OF WARNING NOTICE**

I hereby certify that, on \_\_\_\_\_, I served the above Warning Notice and The Handbook for Employers  
(Month/Day/Year)

to \_\_\_\_\_  
(Name and Title)  
of \_\_\_\_\_  
(Name of Entity)  
by \_\_\_\_\_  
(Personal Service or Certified Mail)  
at \_\_\_\_\_  
(Street Address)  
\_\_\_\_\_  
(Name & Signature) \_\_\_\_\_  
(Title)

ICE Form I-846 (Page 1 of 2) (05/08)



## OFFICE OF INSPECTOR GENERAL

### Department of Homeland Security

## Appendix E

### Sample Warning Notice

#### PURPOSE OF THIS WARNING NOTICE

This WARNING NOTICE is issued to bring to your attention your responsibilities under the Immigration and Nationality Act (Act), as amended. Representatives of U.S. Immigration and Customs Enforcement (ICE) are available to discuss these responsibilities with you. The Handbook for Employers (M-274) provided to you with this WARNING NOTICE discusses the requirements of the law. Should you have any questions, you may contact the office noted in the front of the WARNING NOTICE.

#### PROHIBITED PRACTICES

Section 274A of the Act renders it unlawful for a person or entity, after November 6, 1986, to hire, or to recruit or refer for a fee for employment, an individual, knowing that he or she is not authorized by law to work in the United States. The Act prohibits a person or entity from continuing to employ an individual hired after November 6, 1986, knowing that he or she is or has become unauthorized to work in the United States. The Act also prohibits a person or entity from requiring a person to post bond or security, to pay or agree to pay an amount, or otherwise to provide a financial guarantee or indemnity, against any potential liability for employer sanctions violations.

In addition, under this law you may not discriminate against any individual (other than an unauthorized alien) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or, in the case of a citizen or protected individual, because of his or her citizenship status. The Office of Special Counsel for Immigration-Related Unfair Employment Practices, U.S. Department of Justice, enforces the anti-discrimination provisions of the Act.

#### VERIFICATION REQUIREMENTS

The law requires employers and those recruiters or referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors to verify on the "Employment Eligibility Form," Form I-9, the identity and employment eligibility of all individuals hired, or recruited, or referred for a fee for employment in the United States after November 6, 1986. However, a Form I-9 need not be completed for individuals who were hired after November 6, 1986, but who quit or were terminated prior to June 1, 1987.

Employers and recruiters or referrers for a fee must produce Forms I-9 for inspection upon request of officers of ICE, the Employment Standards Administration, or the Office of Special Counsel.

#### ADDITIONAL INFORMATION

The law imposes civil penalties consisting of fines up to \$10,000 per unauthorized alien for violations of the provision pertaining to the hiring, recruiting, or referring for a fee, or continued employment of an individual hired after November 6, 1986, knowing that he or she has become unauthorized to work in the United States, fines up to \$11,000 per violation occurring on or after September 29, 1999, and fines up to \$16,000 per violation occurring on or after March 27, 2008. For those who engage in a pattern or practice of violations of these provisions, the law imposes criminal penalties consisting of a fine of up to \$3,000 for each unauthorized alien, imprisonment for up to 6 months for the entire pattern or practice, or both. Failure to adhere to the verification requirements of the law will result in civil penalties consisting of a fine ranging from \$100 to \$1,000 per violation for each individual with respect to whom such a violation occurred before September 29, 1999 and not less than \$110 and not more than \$1,100 per violation occurring on or after September 29, 1999.

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**OFFICE OF INSPECTOR GENERAL**  
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**Appendix F**  
**Report Distribution**

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Acting Director  
Worksite Enforcement, Unit Chief  
Audit Liaison, ICE (Job Code G-18-077-AUD-ICE)

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Office of Inspector General, Mail Stop 0305  
Attention: Hotline  
245 Murray Drive, SW  
Washington, DC 20528-0305