

# Illegal Immigration Reform and Enforcement Act

Reporting Requirements  
Presented by the  
Department of Audits and Accounts

# Background of Immigration Laws

- **SB 529**, passed in 2006, required all public employers to use E-Verify when hiring employees and prohibited employers from contracting with a vendor for the physical performance of services if the vendor did not use E-Verify when hiring employees. Additionally, this law required all public employers to use the Systematic Alien Verification of Entitlement (SAVE) program to confirm that persons who are seeking public benefits are legally eligible for such benefits based on their residency status.
- **HB 2** was passed in 2009. This law required public employers that administered public benefits to provide a report to the Department of Community Affairs (DCA) identifying each public benefit that is administered by the agency and listing each public benefit for which SAVE authorization for verification has not been received.

# Background of Immigration Laws (cont.)

- In 2011, **HB 87** was passed into law. This law required public employers to obtain an affidavit verifying that all vendors hired for the “physical performance of services” were using E-Verify. Public employers were then required to report this information to the Department of Audits and Accounts (DOAA) by December 31<sup>st</sup>. This law also phased in requirements for cities and counties to obtain affidavits (to check compliance with E-Verify) from businesses that obtain/renew licenses. This information was also required to be reported to the DOAA.
- During the 2013 Session of the General Assembly, the Legislature passed **SB 160** which made several changes to the previous legal and reporting requirements.

# Major Changes in SB 160

- Under the previous bills, entities were required to submit information to two different agencies, DCA and DOAA. As a result of SB 160, **all required immigration reports will now be sent to the Department of Audits and Accounts.** *(Please note that this is effective with the December 31, 2013 report. If you have not submitted your prior year Public Benefits reports to DCA, you will need to contact DCA to determine how the information can be submitted.)*
- Previously, entities were not required to submit reports if they did not meet the definition of public employer or if they had nothing to submit. With the passage of SB 160, **all public entities are required to report.**

# Major Changes in SB 160 (cont.)

- SB 160 changed the definition of 'physical performance of service.' **The definition significantly increases the vendors from which affidavits are required.**
- SB 160 specifically **defines the public benefits that are subject to the SAVE verification.**
- Affidavits and other documents received from contractors or public benefits applicants **may now be received electronically.**

# Compliance with Prior Year Reporting

- 2011 was the first year that entities had to file a report to the Department of Audits and Accounts regarding contracts for the 'physical performance of services.'
- All State entities, Units of the University System of Georgia and the Georgia Military College, RESAs, and technical colleges have fully complied with the reporting requirements for 2011 and 2012.

**Thank You!!!!**

# Reporting Requirements

- All 'agencies or political subdivisions' will be required to report the following information to the Department of Audits and Accounts no later than **December 31, 2013:**
  - Listing of contractors hired for the 'Physical Performance of Services' (O.C.G.A. §13-10-91)
  - Listing of each license or certificate issued by a county or municipal corporation to private employers that are required to utilize the federal work authorization program (E-Verify) (O.C.G.A. §36-60-6)
  - Listing of each public benefit administered by the entity for which SAVE program authorization has not been received. (O.C.G.A. §50-36-1)
- 'Agency or political subdivision' means any department, agency, authority, commission, or governmental entity of this state or any subdivision of this state. (O.C.G.A. §50-36-4)

# Reporting Requirements (cont.)

- A **separate report** must be filed **for each agency and for each attached agency**.
- For each reporting requirement, only one submission per entity is allowed. However, an entity can have multiple users of the system who can enter data for various reporting requirements.
- The reporting period is December 1, 2012 – November 30, 2013.
- DOAA will **no longer accept** submissions by mail, fax, or e-mail. All 'agencies or political subdivisions' will be required to **upload a comma delimited file or a text file** into the system or **enter the data directly** into the system.

# Reporting Requirements (cont.)

- If an entity does not have anything to report, or is exempt from a particular section of the report, the entity is required to indicate the requirement(s) from which they are exempt.

**All Reports are due to the Department of Audits and Accounts by December 31<sup>st</sup>.  
Reporting is an annual event for every entity.**

**Beginning with reports due on December 31, 2013, all entities must upload their data into the collection system or enter data directly into the collection system.**

# Title 13 Report – Report of Contractors Hired for the ‘Physical Performance of Services’

- This report has been required since HB 87 was signed into law in 2011. However, **SB 160 revised the definition of ‘physical performance of services,’** which will increase the number and types of contractors to be included in the report.
- **Effective July 1, 2013, the definition was revised** to mean “any performance of labor or services for a public employer using a bidding process or by contract wherein the labor or services exceed \$2,499.99...” (this excludes contractors who are licensed under Title 26 or 43 or by the State Bar of Georgia).
- **Agencies are required to obtain an affidavit** from such contractors documenting that the **contractor is authorized to use and uses E-Verify when hiring employees.** A copy of the affidavit is located on the DOAA website at: [www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html](http://www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html).

## Title 13 Report – Report of Contractors Hired for the ‘Physical Performance of Services’ (cont.)

- **Agencies need to work with their attorneys to determine which contracts meet this definition.** However, the Department of Administrative Services requested guidance from the Attorney General’s Office regarding the implementation of the new E-Verify affidavit requirement. This letter is also available on our website at the location noted previously.
- Agencies that hire contractors with **no employees** are required to obtain a copy of the contractor’s **driver’s license or state issued ID card** and verify that the license was issued in a state that verifies lawful immigration. There is no affidavit required. However, these contractors still have to be included in the report and listed as “exempt.”
  - (At DOAA, we require such vendors to sign a document stating they have no employees. However, such documentation is not required by law.)

## Title 13 Report – Report of Contractors Hired for the ‘Physical Performance of Services’ (cont.)

- Because SB 160 did not go into effect until July 1, 2013, the **report submitted in December 2013 should include** a listing of:
  - All contractors hired for public works related projects (renovations, maintenance, improvements, etc – based on HB 87 definition of ‘physical performance of services’) for all contracts executed from December 1, 2012 – June 30, 2013, and
  - All contractors hired for the ‘physical performance of services’ (as defined in SB 160) from July 1, 2013 – November 30, 2013.

# Title 13 Reporting –Key Points

- Effective July 1, 2013, the definition was revised – Agencies will need to obtain affidavits from a significantly larger number of vendors than in previous years, based on the new definition.
- Affidavits are obtained from any employer with one or more employees.
- The affidavit is available on the DOAA website. It can be located at: [www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html](http://www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html).
- If you hire a contractor that is self-employed and has no employees, you must obtain a copy of their driver's license or state-issued ID card.
- For the Title 13 report, the entity must list all contracts that meet the definition of 'physical performance of services.'

# What will be Reported for Contractors/Vendors....

- An example of the file layout for the Contractor/Vendor Report is as follows...

Name of Contractor	Contractor Address	City	State	Zip Code	Contractor E-verify #	Exempt	Date of Contract	Contract Number	Contract Amount
The Tree Service	20 North Rd	Decatur	GA	30030		Y	5/4/2013	21345	3500.00
A Good Company	123 Dover St	Destin	FL	32147	78544	N		12	45000.00
XYZ Company	44 Right way	Albany	GA	39999	11235	N		25	7800.00
John Doe	PO Box 222	Savannah	GA	31417		Y		99	100000.00

- Note: DOAA has established validation rules for these columns. These rules were provided to entities in a letter dated August 9, 2013. These rules will also be included in the final instructions that are sent to entities.
- The System will be designed to alert the entity if they enter data that is not compliant with the rules. Entities will not be able to confirm their report if any data is not compliant.

# Tips to Help with Title 13 Reporting...

- Identify all regular contractors/vendors you conduct business with for which an affidavit will be required.
- Know when the contract renewal is due and be prepared to request the affidavit in advance of the renewal.
- Contractors/vendors that are hired for specific, one-time need may also require affidavits. However, these need to be assessed on a case-by-case basis.

# Tips to Help with Title 13 Reporting... (cont.)

- Review completed affidavits upon receipt to ensure the information matches the rules being applied to each field in the collection system. Follow up with vendors immediately if the data is incorrect.
  - For example – Make sure the E-Verify number is 4-6 digits in length. Our system will not accept numbers shorter or longer, and will not accept letters or characters.
- Consider entering contractor/vendor information into a spreadsheet based on the file layout in the collection system. If this is done, you will be able to convert this file to a CSV or text file and upload the file into the collection system in December.

# Title 36 Reporting – Issuance/Renewal of Private Employer Business Licenses

- **The Title 36 Report only applies to counties and municipal corporations.**
- Before a county or municipal corporation can issue a business license, occupational tax certificate, or other document to certain private employers, the employer must provide an affidavit attesting that they are authorized to use and uses the E-Verify program when hiring new employees.
- In this section of the Collection System, counties and municipal corporations report each business license, certificate, etc. issued during the reporting period and includes the private employers' E-Verify number if applicable.
- State entities, Units of the University System of Georgia and the Georgia Military College, RESAs, technical colleges, Local Boards of Education, Local Authorities, and Regional Commissions **are “exempt”** from the Title 36 reporting requirements.

**State entities, Units of the University System of Georgia and the Georgia Military College, RESAs, technical colleges, Local Boards of Education, Local Authorities, and Regional Commissions will be required to indicate on the report that they are “exempt.”**

# Title 50 Reporting – Public Benefits

- O.C.G.A. §50-36-1 requires entities to verify the lawful presence in the United States of any person who applies for public benefits as public benefits are defined in this Code Section.
- Such verification is done through the Federal Systematic Alien Verification for Entitlements (SAVE) Program.
- Agencies that provide public benefits are required to obtain the following information from all applicants:
  - At least one secure and verifiable document. The Attorney General’s Office maintains a listing of all approved “secure and verifiable documents” on their website.
  - A signed and sworn affidavit verifying the applicant’s lawful presence in the United States.

# Title 50 Reporting – Public Benefits (cont.)

- You can locate a copy of the Affidavit on the DOAA website at:  
[www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html](http://www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html).
- Entities retain these affidavits.

**Entities are reporting on their compliance with using the SAVE program to verify the lawful presence of persons who are applying for public benefits, as defined in O.C.G.A. 50-36-1.**

# Title 50 Reporting – Public Benefits

## What is Reported?

- In this section of the Immigration Compliance Report to DOAA, each agency or political subdivision is required to report on their use of the SAVE program to verify that applicants for public benefits have a lawful presence in the United States.
- For this section of the report, we will provide a listing of the public benefits listed in O.C.G.A. §50-36-1. Entities will check which ones apply to them on one screen. On a second screen, for each benefit checked, the entity will note whether or not SAVE authorization has been received.
- If an entity provides no public benefits, the entity is required to report that they are exempt from this reporting requirement.

**O.C.G.A. 50-36-1 includes a defined set of public benefits that must be considered for this reporting requirement.**

# Title 50 Reporting – Public Benefits

Example of the Screen that Entities will See in Collection System

Screen 1

Screen 2

Select the benefits:

- Adult education
- Authorization to conduct a commercial enterprise or business
- Business certificate, license, or registration
- Business loan
- Cash allowance
- Disability assistance or insurance
- Down payment assistance
- Energy assistance
- Food stamps

**Next >**



For the benefits selected, does entity have S.A.V.E authorization?

Adult education	Yes <input type="radio"/>	No <input type="radio"/>
Down payment assistance	Yes <input type="radio"/>	No <input type="radio"/>
Energy assistance	Yes <input type="radio"/>	No <input type="radio"/>

**Confirm**

# New Collection System...

- The Department of Audits and Accounts is currently **revising the collection system**.
- New submission site will be available to entities beginning **December 1, 2013**. Instructions will be issued by November 15, 2013.
- Agency staff that have already created an account will be able to utilize that account to report.
- Just a reminder, the information for Title13 and Title 36 reporting will be done through a **file upload of a txt or csv file, or you can enter the data directly into the system**. You **cannot** e-mail, fax, or mail your file(s) to the Department of Audits and Accounts.

# New Collection System... (cont.)

- Entries must meet the validation rules, or the report will not be accepted.
- For Title 50 reporting, **the system will include a listing of the benefits** subject to reporting. Entities checkmark the benefits they provide.
- You have not submitted your report until you click “confirm.” You will need to do this for all sections of the report.

**New submission site will be available on December 1, 2013. Reports are due on December 31, 2013. Entities must click “confirm” for the report to be submitted. This must be done for every section of the report.**

# Available Resources...

- The website for Immigration Reporting is:  
[www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html](http://www.audits.ga.gov/NALGAD/IllegalImmigrationReformandEnforcementAct.html)
- On this website, you can find:
  - Required Affidavits
  - Summary of Reporting Requirements
  - Guidance from the Attorney General
  - Answers to Frequently Asked Questions
- DOAA is **creating a video** to summarize the various reporting requirements and to provide a demonstration of the collection system. Video will be **available by November 15, 2013** and can be accessed through our website at [www.audits.ga.gov](http://www.audits.ga.gov).
- If you have a question e-mail: [ImmHelp@audits.ga.gov](mailto:ImmHelp@audits.ga.gov). (***This is a new e-mail address from the prior years.***)

# Performance Auditing: Adding Value to State Government



**DEPARTMENT OF AUDITS  
AND ACCOUNTS**

**SEPTEMBER 2013**

# Objectives

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- About the Performance Audit Division
- Our framework for maximizing impact: “Beyond Compliance”
- Examples of our impact

# Performance Audit Division

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Purpose: Conduct in-depth reviews of state programs to:

- determine the degree to which state-funded programs are accomplishing their goals and objectives
- provide measurements of program results and effectiveness
- identify other means of achieving goals and objectives
- evaluate efficiency in the allocation of resources
- assess compliance with laws and regulations

# Audit Topic Selection

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Topics generated through both internal risk assessment and external requests :

- Internally-generated topics selected based upon a combination of risk-based variables
- External requests (a.k.a “Special Examinations”)
  - Legislative – Senate and House Appropriations
  - Governor’s Office

# Trends in Legislative Requests

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- More in-depth knowledge of a budgetary problem
- To decipher allegations by lobbyists and vendors to determine if problems truly exist in a government program or agency
- To determine if agencies are being straightforward about performance or budgetary items
- To determine if duplication or overlaps exists
- To better evaluate budgetary alternatives

# Current Performance Audits and Special Examinations

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- Forestland Protection Grants
- Virtual Office Opportunities in GDC Probation Supervision
- Tax Compliance Efforts
- Sharing of Tax Data
- Out of State Tuition Waivers
- Salaries and Cost of Correctional Officers in DJJ, GDC, SBPP
- Debt Collection by State Agencies
- Probation Services for Misdemeanants
- Local Development Authorities
- Veterans Benefits
- Security Staffing at DJJ facilities
- Governor's Office of Consumer Protection

# Performance Audit Approach: Beyond Compliance

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- **Compliance**

- State and federal laws
- Rules and regulations
- Policies and procedures

- **Economy, Efficiency, and Effectiveness**

- Program goals and purpose
- Performance measures
- Best practices
- Benchmarks

# Why is important to go beyond compliance?

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- Poorly articulated or vague laws/regulations can lead to inefficient or ineffective program operations.
- Poor implementation of program objectives; many programs and agencies are so embedded in their work that it is difficult to see the “forest from the trees.”
- Any organization that only does what it did before can become obsolete.
- Most government activities are not so high-risk that simply citing a lack of compliance will not move the needle on improving outcomes.

# Impact and Results

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- 85 % implementation rate of our recommendations
- Changes in law
- Improvements in program management and operations
- Improvements in program outcomes
- Inform budgetary decisions
- Identification of fraud, waste and abuse
- Identify cost savings
- Informed debate
- Return on Investment



### **Child and Parent Services Program (CAPS):**

Audit found fraud, waste, and abuse in the program as a result of weak controls around employment and income eligibility determinations and provider payments. Criminal investigations are on-going.

**Adult-Felony Drug Courts:** Audit found that these courts have lower recidivism rates and are a cost-effective alternative to prison. Identified > \$18 million potential savings in prison costs if 4,000 prisoner cohort had been diverted to drug courts. Resulted in re-write of sentencing laws and expansion of accountability courts.



**Special License Plates:** Approximately \$30.3 million in additional revenue was generated over a two-year period by standardizing specialty plate fee structure as recommended in the audit. More potential exists if other recommendations are implemented.

# Child and Parent Services

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- Weak controls 
  -  increased the risk of fraud, waste, and abuse
  -  reduced the program funds available for truly eligible participants who depend on childcare assistance to maintain employment
- Current investigations by DOL, DECAL and the AG to take legal action against those who defrauded or abused CAPS program or DOL unemployment benefits program.

# Silos



Department  
of Labor



Department  
of Human  
Services



GBI



# Adult-Felony Drug Courts

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- Found to be an effective alternative to prison for certain offenders
- Identified potential sentence cost savings of approx. \$18 million for the approximately 4,000 prisoners in the 2009 cohort who may have been eligible for drug court
- Undetermined decrease in costs associated with decreased recidivism
- Resulted in a re-write of sentencing laws and expansion of funding for accountability courts
- The savings identified from this cohort group is equivalent to 6.2 times our annual budget.

# Special License Plates

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- Implementation of audit recommendations to standardize types of fees charged for special plates and to increase renewal rates resulted in \$30.3 million in additional revenue for 2011 and 2012 alone
- Additional annual revenues beyond 2012 anticipated if implementation of recommendations remains static
- Potential for future additional sales/revenues with full plate design implementation
- The two years of additional revenue generated pays for 100% of PAD costs for 10 years.

[www.audits.ga.gov](http://www.audits.ga.gov)

“Performance Reports”