

Form I-9 Internal Audit Checklist

Items Needed for Audit:

- ☐ List of current employees
- ☐ List of employees terminated in the past three years
- ☐ Original or electronic copies of all I-9 forms
- ☐ I-9 Audit Log (employee's name, the error(s) and the actions that were taken to rectify the error)
- ☐ *Handbook for Employers M-274* published by the USCIS (optional)

Review of Storage

- ☐ I-9's are stored (electronically or in paper form) separately from general employee records
 - ☐ Paper files are kept in a locked cabinet/room accessible only to authorized personnel
 - ☐ Electronic files can be indexed and searched, contain audit trails, has secure backups
- ☐ Access to I-9's is restricted to HR and compliance staff only
- ☐ Employer retains I-9 for 3 years after hire OR 1 year after termination (whichever is later)
- ☐ There are two files of I-9s: **Current Active Employees** AND **Terminated Inactive Employees**

General Review Instructions

- ☐ There is a Form I-9 on file for every current employee who performs work for the employer in the U.S.
- ☐ Remove any I-9's for nonemployees (freelancers/independent contractors/volunteers)
- ☐ There is a Form I-9 on file for every terminated employee for three years following the date of hire or one year following the date of termination, whichever is later
- ☐ A list is created of all terminated employees that do not have an I-9 on file – this list will be added to the I-9 Audit Log as it is unable to be corrected

Form Review Instructions

- ☐ All I-9 forms are the English version (unless in Puerto Rico where the Spanish version is approved)
- ☐ The current version of the I-9 form as of the date of hire was used
- ☐ The information on the form is clear and can be read
- ☐ All applicable sections of the form are completed properly, follow **Form I-9 Compliance Checklist**
 - *If Section 2 was completed remotely between March 20, 2020, and July 31, 2023 (due to the suspension of the physical document review requirements during COVID-19), there should be an explanation in the "Additional Information" box, including the date the documents were eventually physically reviewed.*
 - *If an alternative method to the physical review of documents was used, there should be an explanation in the Additional Information section and the box for alternative procedure checked (on current form)*
- ☐ Highlighting, hole punches and staples do not interfere with the ability to read the information on the form
- ☐ Copies of the original documentation retained with Form I-9 are clear and legible and retained for all employees, if copies are made, or for remote employees according to DHS authorized procedure

Form I-9 Internal Audit Order of Corrections Best Practice

- ☐ All current employees that do not have an I-9 on file should have an I-9 form completed as quickly as possible
- ☐ All current employees that need corrections to their I-9 form
- ☐ All terminated employees that need corrections to Section 2 or Supplement B of their I-9 form

Employers will be unable to correct errors in Section 1 or errors that require the terminated employee's original documentation. All instances in which the employer is unable to make corrections should be noted on the Form I-9 Audit Log and on a written explanation attached to the individual I-9 form.

Complete the I-9 Audit Log and File the Corrected I-9 Forms