

# Form I-9 Internal Audit Checklist

Use this checklist to streamline your internal Form I-9 audit process. Remember, not every step may apply. Adapt the audit to suit your organization's size and specific needs. Ensure the process is conducted by someone well-versed in Form I-9 requirements to maintain accuracy and compliance.

You can begin the internal audit once you've gathered the completed Forms I-9 and employee lists. For larger organizations, it may be more practical to audit a representative sample of the forms rather than reviewing them all. If you opt for this approach, ensure the selection criteria are fair and non-discriminatory.

## Prepare for the Internal Audit

- Obtain a copy of the [U.S. Citizenship and Immigration Services \(USCIS\) Handbook for Employers M-274](#) to reference, if necessary.
- Download the current version of [Form I-9](#) from the [USCIS](#) website.
- Create a list of current employees hired after November 6, 1986.
- Create a list of all employees terminated in the past three years.
- Gather Forms I-9, either original or electronic, for all current employees and employees terminated in the past three years.
- Verify there is a completed Form I-9 for all current employees.
- Complete Form I-9 for any current employees who do not have a completed form.

## Review Section 1 of Form I-9

- Ensure the employee's name—including past or present last names—address and date of birth are completed.
- Verify that the appropriate citizen or immigration status box is checked.



- If the employee is a lawful permanent resident, confirm the employee has provided their seven- to nine-digit Alien Registration Number or USCIS Number.
- If the employee lacks permanent legal status, verify that the employee has provided an Alien Registration Number, USCIS Number, Form I-984 Admission Number, or foreign passport number.
- Verify that the employee signed and dated Section 1 no later than the first day of their employment.
- If someone other than the employee completed Section 1, ensure Supplement A, Preparer and/or Translator Certification, for Section 1 is completed.

## Review Section 2 of Form I-9

- Verify that the citizenship or immigration status number is consistent with the information the employee provided in Section 1.
- Ensure one document from List A or a combination of one document from List B and List C are listed in Section 2 and all information is recorded accurately.
- Check that all documents for Section 2 have been entered under the correct list.
- Confirm the employee's first date of employment is entered and accurate.
- Ensure the organization's representative has signed and printed their name and dated the form within three days of the employee's first day of employment.
- Confirm the organization's name and full address are recorded.
- Verify there are copies of the employee's documents if the organization retains photocopies of employee documents.

## Review Supplement B (Formerly Section 3) of Form I-9

- If the employee was rehired within three years of the date of the previously completed Form I-9, verify that a block in Supplement B is completed, along with the name of the organization's representative, signature and title who completed Supplement B.
- If the employee's work authorization has expired, verify that a block in Supplement B is completed, along with the name of the organization's representative, signature and title of who completed Supplement B.
- Enter the employee's new name in a block of Supplement B if the employee's name has changed.

## Correct Errors

- For any errors discovered in Section 1, ask the employee to correct the errors by drawing a line through the incorrect information, entering the correct information, and initialing and dating the correction.
- For any errors discovered in Section 2 and Supplement B, draw a line through the incorrect information, enter the correct information, and initial and date the correction.
- For forms with multiple errors, complete the section containing multiple errors on a new Form I-9 using the current version of the form. Attach the newly completed form to the original form and include a memo describing any changes and explaining why a new form was completed.
- For employees who do not have a completed Form I-9, ask the employee to complete Section 1, inspect the employee's identity and employability documents, and complete Section 2. Enter the employee's original date of hire and the date the form is completed.
- For employees who do not have a completed Form I-9 but are no longer employed, draft a memo for each employee missing a Form I-9 explaining why there is no completed form for those employees. Store these memos with the organization's Form I-9 files.

## Audit Log

- Document all errors and corrections made during the internal audit.
- Retain the audit log with the organization's Form I-9 files.

***To find out more about tools designed to streamline I-9 compliance, E-Verify and more, [connect with a member of our team.](#)***

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