



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors
From: Ross L. Tate, County Auditor
Subject: Audit Report: Legal Arizona Workers Act
Date: December 8, 2014

Conclusion: We reviewed a County contractor for compliance with the Legal Arizona Workers Act and related contract provisions. No exceptions were noted.

Observation: We randomly selected the Waste Tire Recycling, Removal, and Final Disposal contract (FY 2014 expenditures of \$4.1 million), and the awarded contractor CRM of America, LLC. We reviewed documentation for 15 of 215 (7%) randomly selected employees. We found that I-9 forms were properly completed and the E-Verify system was used to verify employment eligibility. No exceptions were noted. We appreciate the excellent cooperation demonstrated by the contractor during this engagement.

The Legal Arizona Workers Act (A.R.S. §§ 23-211 to 23-214) prohibits businesses from knowingly or intentionally hiring unauthorized aliens. It also requires employers to use the E-Verify system (a free web-based service offered by the Federal Department of Homeland Security) to verify the employment eligibility of all employees hired after December 31, 2007. A.R.S. § 41-4401 states that governments require contractors to comply with (a) federal immigration laws and regulations, and (b) E-Verify requirements. Random verification is required to ensure that contractors are complying with these requirements.

Objective: Select a County contractor and determine compliance with warranties made under contract to (a) comply with the federal immigration laws and regulations that relate to their employees, and (b) use E-Verify to confirm eligibility of new hires.

This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a matter of public record and its distribution is not limited.

This audit was approved by the Board of Supervisors and was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing. If you have any questions about this report, please contact Eve Murillo, Deputy County Auditor, at 506-7245.