

# I-9 Self-Audit Toolkit



California  
Employers  
Association™

## Getting Started

Even simple errors or omissions on employees' I-9 Forms may result in extensive penalties of up to thousands of dollars. It is therefore recommended that employers conduct **annual I-9 audits** to be in the best position should they receive a Notice of Inspection (NOI) from ICE. In addition to catching and correcting errors, audits can be a great way to demonstrate the employer is acting in good faith.

Generally speaking, the best way to correct errors on the Form I-9 is to draw a line through the incorrect information, enter the correct information above or to the side of it, initial and date the correction. *Never use white out, attempt to conceal errors, or backdate your entries.* Whether the employer or employee must make the correction depends on the section(s) at issue.

We recommend that the first step of your audit is to determine whether you have any I-9 Forms that you no longer need on file under the record retention requirements. You should first destroy these I-9 Forms to avoid unnecessary penalties.

## Record Retention & Discarding I9s

I-9 Forms must be retained for *the greater of* 3 years from date of hire or 1 year from date of termination. Practically speaking, this means that you should always have I-9 Forms on file for your current employees. For employees who have left your company, you may be able to destroy their I-9 Form after confirming you have satisfied both 3 years from their hire date *and* 1 year from their termination date. As such, it is recommended to keep a separate file for all current employees' I-9 forms, and one for all former employees' I-9 forms. That way, you only have to check the former employees' file to determine which forms may be destroyed after satisfying record retention requirements. (Tip: Make it part of your termination/end of employment process to move I-9 documents over to your former employees' file!)

If you haven't already separated current and former employees' forms, generate a list of former employees hired on or after November 6, 1986 (which, for most employers, is everyone). The list should show last name, first name, date of hire, date of termination, and some distinguishing fact, e.g., employee ID number, last four of SSN, or DOB, in case two employees have the same name.

Then, you may use our [I-9 Retention Worksheet – Terminated Employees](#) to confirm whether you still need to retain each former employee's I-9 Form. You will need to enter the date of your audit, the employee's hire date, and termination date. The spreadsheet will do the work for you in identifying which records you must keep or destroy, if information is entered correctly. After confirmation, destroy (i.e., shred or delete) any I-9 forms you are no longer required to have on file.

## Correcting Errors or Missing Information

Now that you have destroyed any I-9 forms you no longer need, the next step is to audit the rest of your I-9 Forms for any errors or omissions. You may use our [I-9 Audit & Correction Worksheet](#) to track the corrections you need to make (on Tab 1), as well as confirm that the corrections have been completed (on Tab 2) of the worksheet.

On the I-9 Form itself, have the appropriate person (as discussed further below):

- Draw a line through any incorrect information;
- Enter the correct or missing information; and
- Initial and date the correction or missing information.

Then, attach a separate, signed and dated written explanation to the revised I-9 Form explaining the correction, as discussed further under “Preparing a Written Explanation” below.

## No Corresponding Employee Name

Set aside forms for whom there is no name on the list, as these are probably forms for people whose names have changed (e.g., marriage). Make sure to follow up and confirm. (**Note:** It is recommended to update Supplement B [formerly “Section 3”] after confirming the name change to maintain correct information on file.)

## When You Cannot Cure

If you have retained photocopies of documents, many form deficiencies may be cured. Information from employee personnel files may also be helpful. However, there may be some forms that cannot be cured. For example, you may have terminated employees from whom you accepted invalid documents, but the form cannot yet be discarded. In this case, it is recommended to create a “tickler” file or some other system to remind you to discard defective forms when you no longer need them.

## When to Use a New I-9 Form

To correct multiple errors in one section, you may redo the section on a new Form I-9 and attach it to the original form. You can also complete an entirely new Form I-9 if the original form contains major errors (such as entire sections that were left blank or you completed Section 2 based on unacceptable documents). Always attach the new Form I-9 to the original form. Do not discard the original form.

## Section 1: Employee Information and Verification

If you discover an error or omission in Section 1, you should ask the employee to correct the error or add the missing information. *Only employees may correct errors or omissions made in Section 1.* An exception is if a preparer/translator is assisting with Section 1 corrections, or needs to correct the preparer/translator section.

**Assess:** Did the **employee** properly fill out each applicable block in Section 1?

(Items to Check For)

- Full Name (Last, First, Middle)

- Maiden Name (if applicable)
- Address including City, State, and Zip Code
- Date of Birth
- Social Security Number\*\*
- Attestation Block Checked
- Employee's signature and date they completed Section 1

**\*\*Note:** Providing a Social Security number on Form I-9 is voluntary for all employees unless the employer participates in the USCIS E-Verify program.

### Supplement A for Section 1:

**Assess:** Did someone else **prepare and/or translate** the I-9 form for the employee? If yes, is the preparer or translator's information reflected under the certification section? (Note: On previous I9 form versions prior to "Edition 08/01/2023", you will find this under Section 1.)

(Items to Check For)

- Preparer's/Translator's Signature
- Printed Name
- Address including City, State and Zip Code
- Date completed preparation and/or translation

If the preparer and/or translator is the **same person** who completed the Preparer and/or Translator Certification block when the employee initially completed Form I-9, they should not complete the certification block again. If the preparer and/or translator did not previously complete the certification block, they should:

- Complete the certification block;

**Or**

If the certification block was previously completed by a different preparer and/or translator:

- Draw a line through the previous preparer and/or translator information; and
- Enter the new preparer and/or translator information (and indicate "for corrections").

## Section 2: Employer Review and Verification

*Only the employer may make corrections to Section 2.*

**Assess:** Did the **employer** fill out Section 2 properly and in a timely manner?

(Items to Check For)

- Are the appropriate documents listed?
- Are the documents annotated in the correct columns?

- Are more documents listed than required? Is the date of employment entered under the Certification section?
- Is the certification properly signed and completed by the Employer Representative? (Signature of Employer Representative, Printed Name, Title, Name and Address of Business including City, State, and Zip Code, and is it dated?)
- Is the date of employment entered no more than 3 days after the date the employee signed & dated?
- If you used DHS' alternative procedure for remote verification, is the corresponding box checked? Were clear and legible copies of documents retained as required? (Note: This is only on I-9 Forms as of "Edition 08/01/2023." This verification option is only permitted for employers who participate in E-Verify and are in good standing. Learn more [here](#).)

If you failed to enter the date you completed Section 2, you should **not back date** the form. Instead, enter the current date and initial by the date field. If you completed Section 2 more than 3 days after the employee's date of hire, you will address the issue in an attached written explanation. (See "Preparing a Written Explanation" below.)

## Supplement B: Reverifications and Rehires (formerly "Section 3")

Only the employer may make corrections to Supplement B. (Note: On previous I-9 form versions prior to "Edition 08/01/23" it will be labeled "Section 3").

**Assess:** Did the **employer** fill out Supplement B (formerly "Section 3") properly and in a timely manner? (Items to Check For)

- Did employee change their name since they completed the I-9 Form?
- Was this person a rehire within 3 years? (**Note:** If you rehire an employee within three years of their original hire date and you have previously completed the Form I-9 for that employee, you may complete a new Form I-9 or you may be able to rely on the previously completed Form I-9 in certain circumstances.)
- Did the employee's work authorization previously expire and did they provide new employment eligibility documents?
- Is this section signed and dated by the employer or representative?
- If you used DHS' alternative procedure for remote verification, is the corresponding box checked? Were clear and legible copies of documents retained as required? (Note: This is only on I-9 Forms as of "Edition 08/01/2023." This verification option is only permitted for employers who participate in E-Verify and are in good standing. Learn more [here](#).)

If you failed to enter the date you completed Supplement B (formerly "Section 3"), you should **not back date** the form. Instead, enter the current date and initial by the date field.

## Preparing a Written Explanation (All Sections)

You should always attach a separate signed and dated **written explanation** to the I-9 Form that needed correcting, explaining why information was missing or inaccurate. For any corrections that could not be made,

explain why. For example, you may identify a Section 1 error, but are not able to correct it because the employee no longer works for you – note that in your written explanation. If sections were completed in an untimely manner, you may also use the written explanation to detail why, as well as address any extenuating circumstances.

*Too Busy? We can assist you! Call 800.399.5331 or email us at [CEAinfo@employers.org](mailto:CEAinfo@employers.org) for CEA to conduct your I-9 Audit.*

*For more information, refer to the [Handbook for Employers M-274 here](#).*