Form I-9 Compliance Review

Summary Findings Report

PREPARED FOR	Prospective Client Sample
ORGANIZATION	Sample Organization
REVIEW PERIOD	Sample active employee Form I-9 records provided for demonstration purposes
REPORT DATE	Sample Report | February 2026
PREPARED BY	ERC HR Advisory Services

OVERALL SUMMARY Moderate Priority Several recurring themes identified within the reviewed file set	READINESS SCORE 73% Complete records divided by records in scope	RECORDS REVIEWED 30/30 Provided forms compared with records in scope	PRIMARY FOCUS Quality Control Completion consistency and retention practices

Table of Contents

Executive Summary

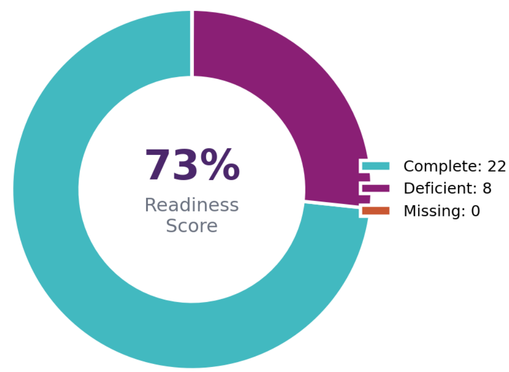
Overview

Form I-9 is used to verify the identity and employment authorization of individuals hired for employment in the United States. All U.S. employers are required to ensure that Form I-9 is properly completed for each individual hired for employment. Both the employee and the employer, or the employer's authorized representative, must complete the applicable sections and attest to the accuracy of the information provided.

Employers must retain Form I-9s for the required retention period, which is determined based on the employee's hire date and, if applicable, termination date. Form I-9 records must also be made available for inspection by authorized U.S. Government officials, including representatives from the Department of Homeland Security (DHS), Department of Labor (DOL), or Department of Justice (DOJ).

ERC conducted a sample Form I-9 review using a demonstration file set for Sample Organization. As part of the sample review, ERC reviewed thirty (30) active employee records. Thirty (30) Form I-9 records were provided for review. Of the thirty (30) records in scope, twenty-two (22) appeared complete and deficiency-free based on the review criteria, eight (8) contained one (1) or more correctable deficiencies, and no records were missing a Form I-9. The resulting readiness score is 73%, calculated by dividing the number of complete records by the total number of records in scope.

Review Status Snapshot



Metric	Result	What This Means	Recommended Focus
Records in Scope	30	Total active employee records included in the sample review population.	Use as the denominator for overall readiness.
Forms Provided for Review	30 of 30	All requested sample records were available for review.	Maintain centralized storage and access practices.
Complete Records	22 (73%)	Most reviewed records appeared complete based on the sample review scope.	Continue current quality-control practices and address remaining recurring themes.
Records with Deficiencies	8 (27%)	Several records contained one or more correctable deficiencies.	Prioritize correction review, employee follow-up, and process controls.
Missing Record	0 (0%)	No records in the sample review population were missing a Form I-9.	Continue monitoring retention and file completeness.
Attestations Prepared	8	Corrective documentation may be prepared for applicable deficient records based on the tracker.	Use with client remediation files as appropriate.

Overall Compliance Observation

The reviewed file set reflects a moderate-priority remediation profile. Most records were available and generally complete; however, recurring themes suggest opportunities to strengthen quality control, employee-side review, Section 2 consistency, reverification tracking, and retention practices.

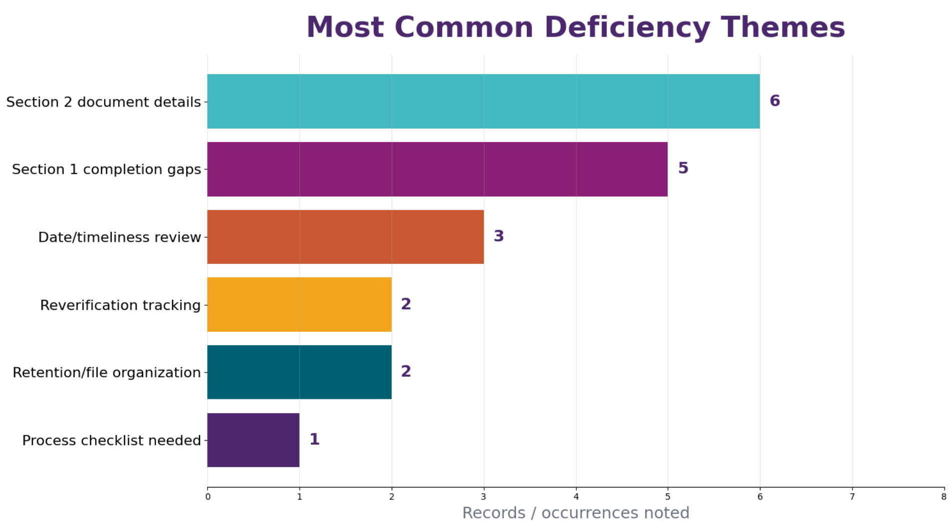
Scope and Methodology

ERC's review was limited to the Form I-9 records provided for review. The review focused on whether required records were present, whether the forms appeared complete based on the review criteria, whether recurring deficiency themes were identified, which party may be responsible for correction, and the recommended remediation priorities.

Review Area	Scope Applied	Report Output
Population	Active employee records selected from the sample active employee census.	Records in scope, provided forms, missing forms, and completion status.
Document Review	Available Form I-9 records and supporting notes were reviewed for recurring completion and documentation concerns.	Summary metrics, recurring themes, and prioritized corrective actions.
Deficiency Coding	Issues were grouped into practical remediation categories such as Section 1 omissions, Section 2 document-detail concerns, timeliness questions, reverification tracking, retention practices, and process consistency.	Client-ready summary findings report and spreadsheet.
Limitations	The review is based on records provided at the time of review and does not determine legal sufficiency beyond the available documents and findings information.	Recommendations for follow-up, and documentation, and legal review where needed.

Summary Findings

The following summary findings present the key compliance observations identified during ERC's Form I-9 review. These findings reflect the results of the Form I-9 records reviewed and the supporting audit notes. Each finding outlines the primary compliance concern, the potential impact to the organization, and the recommended corrective action to support remediation and strengthen future Form I-9 practices.



1 Pattern/Theme

Summary Observation	This sample finding illustrates a common Form I-9 recordkeeping or completion issue that may be identified during a compliance review.
Why It Matters	Explanation of why the issue is important, including the potential compliance, documentation, audit readiness, or correction-related risk associated with the finding.
Recommended Corrective Action	General remediation guidance outlining how the issue may be reviewed, corrected, documented, and incorporated into future Form I-9 quality-control practices.

2 Pattern/Theme

Summary Observation	This sample finding illustrates a common Form I-9 recordkeeping or completion issue that may be identified during a compliance review.
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3 Pattern/Theme

Summary Observation	This sample finding illustrates a common Form I-9 recordkeeping or completion issue that may be identified during a compliance review.
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Recommended Corrective Action	General remediation guidance outlining how the issue may be reviewed, corrected, documented, and incorporated into future Form I-9 quality-control practices.

Corrective Action Roadmap

The roadmap below converts the summary findings into a practical remediation plan. The timing guide clarifies how each action should be prioritized and helps distinguish between immediate corrective work, short-term follow-up, and future compliance controls.

Corrective Action Timing Guide

Timing	What It Means	Best Used For
Immediate	Items that should be addressed first because they involve missing forms, incomplete employer verification, or issues that may create direct compliance exposure.	Missing Form I-9s, incomplete Section 2 fields, employer certification issues, or items requiring prompt correction.
Next 30 Days	Items that should be addressed after immediate corrective items are underway, but before they become part of the ongoing compliance process.	Process updates, training, documentation cleanup, review of retained document copies, or corrective action follow-up.
Ongoing	Items that should be incorporated into the organization's future Form I-9 compliance process.	Periodic self-audits, refresher training, retention practices, quality-control checks, and consistent document review procedures.

Priority	Timing	Recommended Action	Responsible Party	Related Finding
1	Immediate	Correct employer-side Section 2 omissions where reliable source documentation is available.	HR or authorized representative	Finding 2
4	Next 30 Days	Establish reverification tracking for applicable work authorization expirations and define ownership for follow-up.	HR / HRIS administrator	Finding 1
6	Ongoing	Implement a standardized I-9 checklist, correction protocol, reviewer training, and periodic self-audit cadence.	Client HR leadership	Finding 3

Conclusion

The sample deficiencies identified during the Form I-9 review are commonly observed recordkeeping, completion, and process-control issues. ERC recommends that organizations conduct a comprehensive review of retained Form I-9 records within the applicable retention period to evaluate both active and terminated employee files and confirm overall compliance status.

ERC's findings and recommendations, such as those described in this sample Form I-9 Review, are based on an experienced Human Resource perspective and cannot and should not be relied on as a qualified legal opinion. We recommend that appropriate legal counsel review all recommendations prior to adoption and use by the organization. ERC is happy to make a referral to legal counsel upon request.

Prepared by:

ERC

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