




U.S. Immigration
and Customs
Enforcement

SEP 23 2007

MEMORANDUM FOR: All Special Agents in Charge


FROM: Marcy M. Forman 
Director

SUBJECT: Worksite Enforcement Forensic Auditor Duties/Work Plans

In May of 2007, the Office of Investigations conducted an assessment of the forensic auditor position and duties. Twenty-four forensic auditors and their first-line supervisors participated and submitted independent assessments. While most of the auditors were assigned to worksite groups and/or assisting with worksite related investigations, some were not. On December 20, 2006, a memorandum titled "Worksite Enforcement Forensic Auditors", informed the Special Agents in Charge (SACs) that the worksite enforcement (WSE) forensic auditor positions were enhancement positions created specifically to support criminal and administrative worksite related investigations (see attachment).

In order to ensure the forensic auditors are being properly utilized, each SAC should prepare a work plan that details the auditor's duties in support of worksite related investigations. The work plans should be based on SAC generated information and intelligence. For example, a SAC that has a high concentration of critical infrastructure sectors and industries within their AOR should tailor the forensic auditor work plan to be more heavily weighted toward those employers. Conversely, those SACs with low percentages of critical infrastructure, but a large concentration of agricultural employers, may steer auditing efforts in that direction.

The Headquarters WSE Unit will periodically provide SAC offices with specific critical infrastructure leads and U.S. Department of Labor referrals. The SACs should also develop internal intelligence based leads, prioritize the leads and referrals, and identify high-risk employers in their AOR, especially in critical infrastructure sectors/facilities and egregious violators. The auditors should then be utilized to conduct Employment Eligibility Verification Form I-9 inspections of selected employers.

The work plan is due to the Operations Program Manager by close of business October 11, 2007. The attached go-by work plan has been provided for your convenience. Questions regarding Worksite Enforcement Forensic Auditors may be addressed to (b) (6), (b) (7)(C), Acting Unit Chief, Worksite Enforcement Unit, at (202) 514- or (b) (6), (b) (7)(C)@dhs.gov.

**SAC *SAMPLE* WORKSITE ENFORCEMENT
FORENSIC AUDITOR DUTIES/WORK PLAN**

(b) (7)(E)


(b) (7)(E)



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DEC 20 2006

MEMORANDUM FOR: All Special Agents in Charge

FROM: Marcy M. Forman 
Director

SUBJECT: Worksite Enforcement Forensic Auditors

In Fiscal-Year 2006, the Office of Investigations, Worksite Enforcement (WSE) Unit received budget enhancements to fund 41 forensic auditor positions. Currently, 11 of these positions have been filled, 21 are in various stages of the hiring process, and 9 await selections.

ICE Worksite Enforcement Forensic Auditor positions were created to fulfill a specialized mission within the Office of Investigations. Auditors will conduct in-depth reviews of employers' financial documents and provide industry knowledge and expertise to investigators. Auditors will also establish estimates of possible criminal proceeds that are being generated due to illegal alien employment. Additionally, the auditors will identify irregularities in employee benefits and wages.

The function of the forensic auditors is to support individual WSE field investigative groups with administrative audits, I-9 audits, payroll record audits and any other tasks relating to WSE. Auditors must be assigned to the WSE group within your office and utilized to support WSE investigations. A training course for forensic auditors has been developed and is scheduled to commence in late January 2007, at the Federal Law Enforcement Training Center.

Questions regarding Worksite Enforcement Forensic Auditors may be addressed to **(b) (7)(E)**
(b) (7)(E) National Program Manager, Worksite Enforcement/Critical Infrastructure Protection
Unit, at (202) 353-**(b) (7)(E)**