



County of Yolo

Administrative Policies and Procedures Manual

TITLE: IRS BACKGROUND INVESTIGATION REQUIREMENTS - ACCESS TO FEDERAL TAX INFORMATION	DEPARTMENT: HUMAN RESOURCES
TYPE: POLICY & PROCEDURE	DATE: NOVEMBER 30, 2023

A. POLICY

In accordance with Internal Revenue Service (IRS) Publication 1075 Tax Information Security Guidelines for Federal, State and Local Agencies (Publication 1075), individuals having direct access to Federal Tax Information (FTI) are subject to a background investigation including a criminal history screening prior to access to FTI data, and periodically thereafter.

B. APPLICABILITY

This policy is applicable to all current and prospective employees, volunteers, agents, contractors and subcontractors of the County of Yolo having direct access to FTI.

C. DEFINITIONS

Appointing Authority: A department head, or any person or group of persons similarly designated as responsible to make or revoke an appointment to any position in a specified department for the County.

Background Investigation: Includes a review of Federal Bureau of Investigation (FBI) fingerprint results through the state identification bureau, California Department of Justice (DOJ), to identify suitability for employment; a check of local law enforcement agencies where the subject has lived, worked and/or attended school outside of California within the last five (5) years prior to the investigation; and citizenship/residency validation utilizing the United States Citizenship and Immigration Services (USCIS) Form I-9 and the USCIS E-Verify system.

Criminal History: Conviction or arrest information from all 50 states obtained through the background investigation, excluding criminal history prohibited for consideration by state and federal statutes, rules and regulations (e.g., judicially dismissed convictions and crimes committed as a juvenile).

Custodian of Records: Individual designated by an agency as responsible for the security, storage, dissemination, and destruction of the criminal records furnished to the agency, and who serves as the primary contact for the DOJ for any issues related to fingerprint results.

E-Verify: A USCIS internet-based system that compares information from Employment Eligibility Verification (Form I-9) to government records to confirm an individual is authorized to work in the US.

Federal Tax Information: Includes tax returns or return information received directly from the IRS or obtained through an authorized secondary source, such as Social Security Administration, Federal Office of Child Support Enforcement, Bureau of the Fiscal Service, or Centers for Medicare and Medicaid Services, or another entity acting on behalf of the IRS pursuant to an IRC 6103(p)(2)(B) Agreement.

Reinvestigation: Includes a redetermination of the background investigation, based on the timelines set forth in IRS Publication 1075 and/or new information obtained since the last background investigation.



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D. GUIDELINES

The County has identified each position having direct access to FTI. Identified individuals for positions having direct access to FTI must undergo and pass a background investigation prior to being permitted direct access to FTI and are subject to reinvestigation every five (5) years thereafter.

The minimum requirements of the background investigation and reinvestigation include criminal history screening as follows:

- Review of FBI fingerprint results that includes criminal history in all 50 states.
- Check of local law enforcement agencies where the individual requiring the background investigation has lived, worked and/or attended school outside of California within the last five (5) years, and if applicable, a check of the appropriate agency for any identified arrests.
- Validate citizenship/residency to confirm the individual's eligibility to legally work in the United States (US).

Validation of citizenship/residency shall include the following:

- Utilization of the Form I-9 and supporting documents;
- Within three days of completion of Form I-9, verify employment status through the E-Verify system; and
- Ongoing monitoring for expired employment eligibility, if applicable.

Criminal history screening for employment purposes, including reinvestigation screening, will be conducted in accordance with Title 2, California Code of Regulations (CCR) § 11017 and 11017.1, Equal Employment Opportunity Commission (EEOC) Enforcement Guidance 915.002, and California Department of Fair Employment and Housing (DFEH) rules and regulations.

Fingerprint, background investigation and employment validation requirements shall be reflected on each Yolo County class specification and job announcement for each position with direct access to FTI.

Individuals who do not successfully pass the background investigation and reinvestigation shall not be permitted to hold a position with direct access to FTI.

All offers of employment and work assignments are conditional pending successful completion of the policy requirements.

Contractors and subcontractors are responsible for ensuring all IRS Publication 1075 requirements are met prior to permitting employee direct access to FTI.



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E. ROLES AND RESPONSIBILITIES

Responsibility for maintaining the Yolo County IRS Background Investigation Requirements Policy and Procedures resides with the Yolo County Human Resources office. Departments shall be responsible for conducting background investigations for prospective employees and reinvestigations for current employees. The successful implementation of the background investigation process depends upon the cooperation of all parties involves as follows:

ROLE	RESPONSIBILITY
Prospective Employees: (upon contingent job offer)	<ul style="list-style-type: none"> Complete an authorization to allow the County to conduct the background investigation in accordance with IRS Publication 1075 and this policy Complete an FTI Safeguards Background Investigation Questionnaire identifying locations lived, worked and/or attended school outside of California within the last five (5) years Submit fingerprints by LiveScan for background investigation Complete a Form I-9 to validate authority to legally work in the United States and submit supporting documentation
Current Employees:	<ul style="list-style-type: none"> Complete an authorization to allow the County to conduct the background reinvestigation in accordance with IRS Publication 1075 and this policy Complete an FTI Safeguards Background Investigation Questionnaire identifying locations lived, worked and/or attended school outside of California within the last five (5) years Submit fingerprints by LiveScan for recurring background reinvestigations Complete a Form I-9 to validate authority to legally work in the United States and submit supporting documentation
Department HR Generalist:	<ul style="list-style-type: none"> Make job offer contingent upon satisfactory completion of a background investigation Notify individual of obligations as it pertains to background investigations Obtain FTI Safeguards Background Investigation Questionnaire and authorization to conduct the background investigation from prospective and current employees Forward Background Investigation Questionnaire and authorization to Background Investigator Request Human Resources conduct LiveScan and E-Verify



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ROLE	RESPONSIBILITY
	<ul style="list-style-type: none"> Notify necessary parties of successful background clearance decisions following determination from Department Manager Maintain all documents associated with the background investigation in a confidential manner for five (5) years from the date the background check is completed
Custodian of Records / Human Resources:	<ul style="list-style-type: none"> Schedule individuals for fingerprinting upon notification from department Obtain I-9 Form and supporting documents from individuals Verify employment status utilizing E-Verify system; document eligibility to work in U.S. as verified, maintain all documents associated with the verification in a confidential manner Receive LiveScan fingerprinting results Discuss positive LiveScan results with Background Investigator Inform Department HR Generalist of E-Verify and negative LiveScan results
Background Investigator:	<ul style="list-style-type: none"> Receive FTI Safeguards Background Investigation Questionnaire and authorization to conduct the background investigation from department Check with local law enforcement agencies for all locations individual lived, worked and/or attended school outside of California within the last five (5) years Receive LiveScan and E-Verify results from Department HR Generalist (negative LiveScan) and Custodian of Records/Human Resources (positive LiveScan) Prepare documentation of background investigation results and forward to Department Manager
Department Manager:	<ul style="list-style-type: none"> Receive background investigation/reinvestigation results from Background Investigator If background clearance is granted, record the official decision; inform Department HR Generalist to send notification of clearance to individual If background clearance questionable or denied, forward background results to Department Appointing Authority and Director of Human Resources



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ROLE	RESPONSIBILITY
Director of Human Resources:	<ul style="list-style-type: none"> Review unfavorable background results for job-relatedness and in accordance with applicable federal and state law Notify prospective or current employee of disqualifying results in writing and give individual ten (10) calendar days to provide additional information or clarification; forward information received from individual to department Appointing Authority for final decision Notify individual in writing following final decision of Appointing Authority (rescind job offer for prospective employee, Notice of Proposed Termination for current employee hired after background check language added to class spec.) Find placement for disqualified employees hired prior to language added to class spec.
Department Appointing Authority:	<ul style="list-style-type: none"> Receive additional information from prospective or current employee Make final determination on background clearance

F. CRITERIA FOR DISQUALIFICATION

Conditional employment offers may be withdrawn and current employees may be determined to be ineligible for employment based on the results of the background investigation and/or eligibility to be employed in the United States.

Felony convictions that may be disqualifying include:

- Fraud: welfare, insurance, financial, theft or bribery

Misdemeanor convictions may include:

- Misuse of data
- Inappropriate access to data
- Theft/Burglary
- Evasion of law enforcement

The crimes listed above are offenses that may render anyone's background unsuitable for employment having direct access to FTI and does not attempt to specify every unacceptable criminal conviction or questionable background.

Background investigation results will be considered utilizing an individual assessment with any basis for denial being job-related and consistent with business necessity.



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In the event the background investigation results in an unfavorable outcome or requires clarification, individuals will have the opportunity to provide additional information within a specified timeframe. Final decisions resulting in a disqualification will be provided in a written statement with the reason for the denial.

G. TREATMENT OF DISQUALIFIED EMPLOYEES

This section shall apply to employees who have permanent status in the position having access to FTI and who are subsequently determined to be disqualified from the position following a background reinvestigation.

Employees hired before July 10, 2018: Following written notice of disqualification and employee response, Human Resources shall place the employee into another position in the County for which he or she qualifies. If the new position has a lower salary range than the employee's former position, the employee shall be Y-Rated for salary until such time as the salary range for the new position is the same or higher than the salary range for the former position.

Employees hired after July 10, 2018: The employee shall be issued a Notice of Proposed Termination for failing to meet the requirements of the position and shall be entitled to all pre- and post-action due process as afforded by the applicable Memorandum of Understanding.