

COUNTY OF SHASTA		Number
ADMINISTRATIVE MANUAL		8-520
SECTION:	Miscellaneous	Shasta County Background Investigation Policy Under Internal Revenue Service Publication 1075
INITIAL ISSUE DATE:	January 23, 2018	
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POLICY

In accordance with Internal Revenue Service (IRS) Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies* (Publication 1075), and State policies implementing Publication 1075, County employees, volunteers, agents, contractors, and subcontractors having access to Federal Tax Information (FTI) must undergo a background investigation prior to being permitted access to FTI, which includes a criminal conviction history screening and citizenship/residency validation. Individuals with access to FTI must undergo reinvestigation at least every ten years.

APPLICABILITY

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

DEFINITIONS

TERM	DEFINITION
Federal Tax Information (FTI)	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 Internal Revenue Code (IRC) 6103(p)(2)(B) Agreement.
Access to FTI	Includes individuals who require access to FTI to perform their official duties and as authorized under the IRC. Pursuant to need-to-know restrictions, an individual who has the authority to access FTI information should not access such information unless it is necessary to perform their official duties and for the purposes listed in IRC 6103.
Unauthorized Access	Unauthorized access occurs when an entity or individual knowingly or due to gross negligence receives or has access to FTI without authority, as defined in IRC 6103.
Direct Access	FTI includes return or return information received directly from the IRS or obtained through an authorized secondary source, such as Social Security Administration (SSA), Federal Office of Child Support Enforcement (OCSE), Bureau of the Fiscal Service (BFS), Centers for Medicare and Medicaid Services (CMS), or another entity acting on behalf of the IRS pursuant to an IRC

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	6103(p)(2)(B) Agreement.
TERM	DEFINITION
Criminal Conviction History Screening	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, and a check of local law enforcement agencies where the subject has lived, worked and/or attended school within the last five (5) years prior to the investigation.
Citizenship/Residency Validation	Validation of an individual's eligibility to legally work in the United States using the USCIS Form I-9 and USCIS E-Verify System. This requirement applies to employment candidates only.
Custodian of Records	Individual designated by an agency as responsible for the hiring decisions, for the security, storage, dissemination, and destruction of the criminal records furnished to the agency, and who serves as the primary contact for DOJ for any related issues.
Reinvestigation	Includes a redetermination of the criminal conviction history screening, based on new information obtained since the last screening, including local law enforcement information if the employee has lived, worked, or attended school in another state/county. At a minimum, reinvestigations will occur within 10 years from the date of the previous investigation. Subsequent arrest notifications shall be requested as required under Government Code section 1044(d).
Criminal History Information	Information obtained through the screening process, excluding criminal history prohibited for consideration by state and federal statutes, rules, and regulations (e.g. conviction judicially dismissed).
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.
Internal Revenue Service Office of Safeguards	Monitors safeguard measures utilized by agencies receiving FTL.
Department of Justice	Process fingerprint and applicant data information requests and transmit information to the requesting

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	agency.
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GUIDELINES

The County shall identify each position that provides individuals with access to FTI, including employee, volunteer, agent, contractor, and subcontractor positions. Identified individuals must undergo and pass a background investigation prior to being permitted access to FTI and are subject to reinvestigation thereafter.

The minimum requirements of the background investigation include:

- Review of FBI fingerprint results that includes criminal history in all 50 states (FD-258 Applicant Fingerprint Card).
- Check of local law enforcement agencies where the subject of the background investigation has lived, worked, and/or attended school within the last five (5) years, and if applicable, a check of the appropriate agency for any identified arrests.
- Reinvestigate each individual with access to FTI within 10 years from the date of the previous background investigation.

Validation of citizenship/residency for employment candidates shall include the following:

- Validate citizenship/residency to confirm the subject’s eligibility to legally work in the United States.
- Utilization of Form I-9 and supporting documents. Within three days of completion Form I-9, verify employment status through the E-Verify system.
- Ongoing monitoring for expired employment eligibility, if applicable.

Criminal history screening for employment purposes, including reinvestigation screening, will be conducted in accordance with Federal EEOC Enforcement Guidance, California Department of Fair Employment and Housing (DFEH) rules and regulations and applicable California Labor Code provisions.

Fingerprint and criminal conviction history screening must be reflected on each position duty statement and job posting/announcement for each position with access to FTI.

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

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

Contractors and subcontractors with access to FTI are subject to this policy and are fully responsible for ensuring all IRS Publication 1075 requirements are met prior to permitting individuals access to FTI.

CRITERIA FOR WITHDRAWAL OF EMPLOYMENT OFFER

Disqualification Criteria

The felony and misdemeanor crimes listed below are offenses that may render any individual’s background unsuitable for employment in positions that involve access to FTI and do not attempt to specify every unacceptable criminal conviction or questionable background.

- Fraud: welfare, insurance, financial, theft, or bribery
- Physical: assault, sexual, murder, homicide, manslaughter, kidnapping, false imprisonment, or domestic violence
- Misuse of data
- Inappropriate access to data
- Drug and/or alcohol
- Stalking
- Theft/Burglary
- Evasion of law enforcement
- Crimes of moral turpitude

Criminal background investigation results will be considered utilizing an individual assessment with any basis for denial being job-related and consistent with business necessity. Individuals subject to criminal conviction screening will have the opportunity to provide additional information within a specified timeframe in the event the background investigation results in an unfavorable outcome or requires clarification. Final decisions resulting in a denial will be provided in a written statement of the reason for denial.

RESPONSIBLE DEPARTMENTS

Support Services – Personnel

REFERENCES

BOS Policy Resolution No. 2018-01—1/23/2018