

RSM US Pre-Employment Background Checks

Applies to

All US firm applicants, candidates, and employees

Overview

RSM (the “firm”) conducts pre-employment background checks (including credit and other financial checks for certain specified positions) on all employees (including college interns and seasonal/temporary employees) and rehires (who have not been employed by the firm for more than 6 months). Background checks are not initiated before the firm provides a conditional offer of employment to an applicant. Employment is contingent upon the successful completion and review of the required checks as outlined in this document and in the relevant offer letter.

Background checks are necessary for the firm to comply with applicable regulatory state licensing board requirements, professional standards, and client expectations. The firm provides various onsite and remote professional services to clients where employees will have access to confidential information, physical access to client sites, network/IT access, access to client’s customer data, and/or access to other sensitive information. Additionally, the firm provides services that are regulated by numerous government bodies and professional standards organizations including but not limited to the Public Company Accounting Oversight Board (PCAOB), the Securities and Exchange Commission (SEC), the American Institute of Certified Public Accountants (AICPA), and relevant State Boards of Accountancy. Moreover, the PCAOB and State Boards of Accountancy require the firm to monitor for certain types of convictions and civil judgments against certain employees and partners of the organization.

The type of background check(s) run by the firm will depend on the nature of the position and requirements of the role. The following are material job duties, by type of role, that necessitate a background check pursuant to firm policy:

Audit

- Review and assess client’s confidential and/or sensitive data.
- Draft or review client financial statements.
- Conduct job duties and in person meetings with client and firm personnel.
- Maintain applicable required licensure.

Consulting

- Review and assess client’s confidential and/or sensitive data.
- Access to client network, applications, and applicable systems.
- Conduct job duties in person meetings with client and firm personnel.
- Maintain applicable required licensure.

Firm Client Servers (HR, IT, Marketing, Finance etc.)

- Access to firm confidential information.
- Access to firm network, employee data, firm financial accounts, and/or other sensitive information.
- Conduct job duties in person meetings with firm personnel.
- Maintain applicable required licensure.

Tax

- Review and assess client’s confidential and/or sensitive data.
- Preparation or review of federal, state, and local tax returns.
- Conduct job duties and in person meetings with client and firm personnel.
- Maintain applicable required licensure.

Types of Background Checks

The firm will run comprehensive background checks that, depending on the position and requirements of the role, may include some or all the following checks.

Criminal Checks

- Civil, County Upper – Review of upper county court records for civil judgements and pending cases at the county level. Conducted if the role will utilize UKG applications.
- Civil, Federal – Review of federal court records for civil judgements and pending cases at the federal state level. Conducted if the role will utilize UKG applications.
- County/State Criminal Check – Review of misdemeanor and felony convictions at the county/state level. County checks will be performed, but state checks will be performed if county checks are unavailable for a specific state.
- Criminal Enhanced Nationwide – Search of criminal record databases to locate additional jurisdictions where a crime may have been committed.
- DOJ Sex Offender Search
- Driving Record – Conducted if the role includes travel requirements.
- Federal Criminal Check – Review of misdemeanor and felony convictions at the federal level.
- Social Security Number (SSN) Trace – Verifies addresses and aliases associated with the SSN.

Sanctions Checks

- Extended Global Sanctions – Searches for restrictions, sanctions, and exclusion records. Includes searches of OFAC, SAM, FAAR, and many more.

Financial Checks

- Credit Report – Report of credit and financial history. Conducted if the role includes financial work such as internal finance department, approving invoices, etc.

Verification of Role Requirements

- Education Verification – Verifies highest level of attendance and graduation.
- Employment Verification – Verifies current and prior employment data.
- Credential/License Verification – Verifies professional license/credential. E.g. CPA, CISA, EA, etc. Conducted if the role requires a professional license/credential.

Background Checks Conducted

The following packages detail what checks will be conducted on the various positions the firm hires for.

1. External Client Server (Audit, Consulting, and Tax)

- a. County/State Criminal Check
- b. Criminal Enhanced Nationwide
- c. DOJ Sex Offender Search
- d. Driving Record
- e. Federal Criminal Check
- f. SSN Trace
- g. Extended Global Sanctions
- h. Education Verification
- i. Employment Verification
- j. Credential/License Verification

Optional Checks – to be used only if required by the job

- k. Civil, County Upper
- l. Civil, Federal

2. Firm Client Server (HR, IT, Marketing, Finance etc.)

- a. County/State Criminal Check
- b. Criminal Enhanced Nationwide

- c. DOJ Sex Offender Search
- d. Federal Criminal Check
- e. SSN Trace
- f. Extended Global Sanctions
- g. Education Verification
- h. Employment Verification

Optional Checks – to be used only if required by the job

- i. Driving Record
- j. Credential/License Verification
- k. Credit Report

3. Intern (Both External and Firm Client Servers)

- a. County/State Criminal Check
- b. Criminal Enhanced Nationwide
- c. DOJ Sex Offender Search
- d. Driving Record
- e. Federal Criminal Check
- f. SSN Trace
- g. Extended Global Sanctions