ACQUISITION INTEGRATION TOOLKIT

ACQUISITION GUIDE

Human Resources Acquisition Guide

What to Request, Why It Matters, and How to Use It

Acquisition Guide · By Marshall Varner · Version 1.0 · November 2026

Why I created this guide

Mergers and acquisitions have shaped much of my work. Through more than 40 acquisitions, I have learned that the employee transition deserves the same attention as the transaction itself. A missed commitment, an unclear reporting line or a question no one owns can affect someone's life long after closing day.

I created this guide to help others ask better questions, understand what they receive and turn the findings into a dependable transition plan. My approach is practical: know who your people are, understand what has been promised, identify what needs attention and follow through.

Scope

This is the central HR guide in a five-part acquisition series. It covers people due diligence and integration for a primarily US workforce. Benefits, payroll and compensation, fleet, and workplace safety are addressed in their own guides. This guide identifies their handoffs without repeating those technical reviews.

Read with the companion HR Terms, Acronyms and FAQs. Use qualified legal and specialist advisers to resolve transaction-specific requirements. See the source and limitations notes at the end for scope and review notes.

GETTING STARTED

How to use this toolkit

Start with the transaction and workforce map. Then assign the 18 workstreams below. Each workstream gives four evidence requests, why each matters and how to use the response. The 72 requests are a starting framework; add requirements that fit the workforce, industry, jurisdictions and deal structure.

FOUR WORKING RULES

- **Evidence first.** A verbal assurance is a lead to verify, not the final record. Mark information as received, reviewed, reconciled or accepted so those statuses are not confused.
- **One owner for the next action.** Record who will resolve an exception, what evidence is required and when a decision is due.
- **Protect access.** Use coded employee IDs in ordinary trackers and separate medical, immigration, investigation and privileged information.
- **Keep people informed.** Explain confirmed changes plainly, acknowledge open questions and give a reliable next update.

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After the workstreams: readiness gates, the first 90 days, reusable working templates, handoffs to the companion guides, a worked example and source notes.

GETTING STARTED

Set the work up correctly

Phase	Purpose	Control
Before signing	Understand perimeter, material risks, specialist needs and the information still missing.	Use restricted diligence and counsel-led employee contact rules. Do not direct seller operations before closing.
Signing to close	Finalize the employee transition, required notices, system readiness and open-case handoffs.	Keep seller and buyer responsibilities explicit. Required consultation or notice may affect sequencing.
Closing and Day 1	Confirm the legal close and activate only the approved employment and operating changes.	Use a time-stamped go or no-go decision. A delay should trigger a prepared holding plan.
Days 2 to 90	Stabilize services, make thoughtful changes and transfer ownership to the operating team.	Review employee experience and outstanding risks, not just task completion.

Define the evidence standard

For every request, capture request ID, employee and entity scope, as-of date, file or source reference, reviewer, finding, next action and due date. Mark missing items “not received”; use “not applicable” only with a documented reason and reviewer approval. A seller’s response and the buyer’s conclusion belong in separate fields.

Build a small core team

The HR integration lead coordinates the work. Deal and employment counsel resolve legal questions. The seller supplies and validates information through agreed channels. Business leaders own organization and staffing decisions. IT and security control systems and access. Payroll, benefits, fleet and safety leads own their specialist workstreams. The executive sponsor resolves business tradeoffs within lawful requirements.

> **A NOTE ON TIMING**
>
> The Day 1, 30, 60 and 90 milestones in this guide are planning targets, not legal deadlines. Statutory, contractual, regulatory and consultation deadlines control when they differ. Record the actual date and source in the tracker.

WORKSTREAM 01

Deal scope and the employing entity

Before anyone writes an offer letter, establish exactly who is buying what and which organization will employ each person. The name on the door is not always the legal employer.

Ask the seller for	Why it matters	How to use it
01.1 The current legal-entity chart, ownership structure, employer names, work locations and list of entities included or excluded from the transaction.	An incomplete perimeter can leave a location or group outside the transition plan.	Create an entity-to-workforce map. Have deal counsel confirm the covered entities and record the source and effective date.
01.2 The proposed asset, equity, merger or carve-out structure and relevant draft employee provisions of the purchase agreement.	Transaction structure affects the questions to resolve; it does not alone settle every employment obligation.	Ask counsel to explain employment continuity, assumed obligations and required actions for this specific deal. Track unresolved drafting items.
01.3 The anticipated signing date, close date and time, transition-service period and any phased transfers or delayed locations.	A close at midnight and a transfer weeks later create different operational handoffs.	Build a dated sequence by entity and site. Identify the employer and decision maker at every step, including a delayed-close scenario.
01.4 The seller contacts authorized to supply information, existing confidentiality agreements and restrictions on employee contact or information exchange.	Diligence is not permission to operate the seller before closing or share unrestricted workforce information.	Agree on access, redaction and clean-team rules with counsel. Keep pre-close planning separate from employer direction. [1]

OUTPUT

An agreed transaction and employer map. Escalate an unidentified employer, disputed perimeter or unclear transfer date before employee communications.

WORKSTREAM 02

Workforce census and jurisdiction map

I want a dependable picture of the workforce before I rely on any headline employee count. Include people who are easy to overlook: employees on leave, remote workers and recently accepted hires.

Ask the seller for	Why it matters	How to use it
02.1 A dated census with unique employee ID, employing entity, job, manager, site, work and residence jurisdictions, original hire date, adjusted service date, status and scheduled hours.	Headcount summaries can hide different populations and duplicate records.	Use coded IDs in ordinary diligence. Reconcile totals by entity, location and status. Request sensitive identifiers only through an approved restricted process.
02.2 A separate roster of people on leave, temporary assignments, seasonal work, accepted offers, pending separations and inactive statuses.	An inactive record may still represent an employment relationship or a return-to-work obligation.	Explain every status code. Add a transition disposition, responsible owner and next action for each person without exposing medical details.
02.3 Census reconciliation to HRIS headcount, organization charts, contractor lists and the payroll team's control totals.	Different systems may disagree about who is employed and where they work.	Document the reason for each variance. Resolve unexplained omissions before establishing the final transfer population; payroll amounts stay in the payroll workstream.
02.4 A list of actual remote and cross-border work arrangements, relocations, travel-based assignments and pending work-location changes.	A headquarters address does not identify every applicable employment jurisdiction.	Build a location matrix with counsel and local advisers. Confirm future work location before offers. Route tax registration and processing to the payroll guide.

OUTPUT

One reconciled, version-controlled census with a documented freeze date and a controlled process for late changes.

WORKSTREAM 03

Organization, authority and continuity

A chart is useful, but I also want to know who people actually rely on when something needs to get done.

Ask the seller for	Why it matters	How to use it
03.1 Current organization charts, reporting lines, manager spans, delegated authorities and vacancies.	Informal approval paths can disappear when an owner leaves.	Confirm Day 1 reporting lines and temporary authority for hiring, employee relations and exceptions. Publish only the approved structure.
03.2 A list of essential roles, single points of failure, customer-critical skills and employees who administer key HR processes.	A business can lose important knowledge even when total headcount barely changes.	Identify backup owners and knowledge-transfer milestones. Use role-based evidence rather than personal preference to identify continuity risks.
03.3 Owner and executive transition plans, consulting arrangements, delegated signing rights and planned exits.	An outgoing owner may be the only person who can authorize or explain a process.	Record what authority ends at close, what continues by agreement and who replaces it. Confirm any temporary consulting role with counsel.
03.4 Existing workforce plans, open requisitions, approved reorganizations and assumptions behind integration staffing.	The deal model may assume a structure that managers have never evaluated.	Compare assumptions with workload and required capabilities. Route changes through documented business, legal and employee-impact review before announcements.

OUTPUT

Day 1 organization and authority chart, plus a practical coverage plan for critical work.

WORKSTREAM 04

Employment terms and transition documents

A consistent process matters, but a single template will not answer every employee's situation.

Ask the seller for	Why it matters	How to use it
04.1 Executed employment, offer, executive, fixed-term and individual side-letter agreements, including amendments and relevant oral commitments identified by management.	Side arrangements can contain notice, consent or change-of-control provisions missing from a standard offer.	Create an agreement inventory by employee ID. Ask counsel to assess assignment, consent, continuity and any closing-triggered duties.
04.2 Confidentiality, intellectual-property, invention-assignment, restrictive covenant and dispute-resolution agreements.	Enforceability, ownership and transferability may vary by jurisdiction and facts.	Separate existence of a signature from enforceability. Have counsel determine what carries forward and what must be updated; do not assume a nationwide noncompete rule applies. [2]
04.3 The proposed employee transfer approach, offer population, effective dates and exceptions for leave, union, visa or international cases.	Sending letters before resolving dependencies can create commitments the business cannot meet.	Approve a person-by-person transition route and exception owner. Validate legal review before sending employment documents.
04.4 A list of outstanding signatures, acceptance deadlines, required notices and employee questions about new terms.	A drafted letter is not an accepted offer or a completed transfer.	Track issued, received, accepted, declined and unresolved statuses separately. Preserve executed versions and plan lawful follow-up for nonresponses.

OUTPUT

Counsel-reviewed transition-document plan and an auditable acceptance tracker. Pay, incentives and severance calculations belong in the payroll guide.

WORKSTREAM 05

Employment compliance and local obligations

I do not treat compliance as a single checklist that looks the same in every state. Start with where the work happens and what kind of employer the transaction creates.

Ask the seller for	Why it matters	How to use it
05.1 An existing compliance calendar, agency registrations, employment notices, reporting obligations and recent compliance reviews.	Routine duties can fall between seller and buyer teams during a transition.	Assign each required action to a named owner and date. Verify applicability and source with counsel rather than copying the seller's calendar unchanged.
05.2 The workforce and entity information used to determine employer-size thresholds, affiliated-employer treatment and jurisdiction-specific requirements.	Combining organizations can change which obligations apply.	Have advisers assess aggregation and coverage law by law. Record the rationale and recheck after final headcount and structure are confirmed.
05.3 Federal contractor or subcontractor status, relevant contract clauses and any compliance correspondence or required employment programs.	Contractor status creates specialized obligations that have changed in recent years.	Obtain a current applicability review. E.O. 11246 was revoked; Section 503 and VEVRAA remain relevant where applicable. Confirm current regulations and contract duties. [3]
05.4 Foreign workforces, works councils, agency workers, employee representatives and local consultation or transfer requirements.	A US process may be unsuitable for another country and consultation can affect deal timing.	Open a separate country workstream with local counsel before decisions or communications. Confirm employment-transfer, privacy and consultation requirements.

OUTPUT

An applicability matrix showing jurisdiction, requirement, source, owner, deadline and evidence. This guide is US-focused, not a country-by-country legal manual.

WORKSTREAM 06

Employee relations, claims and investigations

Employees should not have to start over because the company changed hands. A concern raised before close still needs an accountable person afterward.

Ask the seller for	Why it matters	How to use it
06.1 A counsel-directed summary of open and threatened claims, agency charges, demand letters, lawsuits, settlements and response deadlines.	Unknown deadlines and inherited commitments can become urgent after closing.	Use a restricted matter register. Have counsel decide what can be shared and how privilege will be protected; label alone does not create privilege.
06.2 A summary of active investigations, reporting channels, interim measures, allegation patterns and unresolved corrective actions.	A closed case code may conceal an unfinished remedy or retaliation concern.	Name a qualified receiving investigator and preserve evidence. Maintain appropriate interim protections without making premature factual conclusions.
06.3 Complaint, discipline and separation trends by location and manager, using appropriate aggregation and lawful access.	Patterns may reveal issues that individual files do not make obvious.	Test apparent patterns against context and reliable records. Escalate inconsistent practices and discrimination or retaliation concerns to counsel.
06.4 Settlement obligations, consent decrees, reinstatement duties, training commitments and required reporting or monitoring.	A financial reserve does not complete nonfinancial obligations.	Assign every remaining commitment to an owner and due date. Verify insurer notification with the insurance team without reproducing coverage analysis here.

OUTPUT

Restricted case handoff with deadlines and follow-up evidence. Never place allegations, medical records or privileged advice in a broad integration tracker.

WORKSTREAM 07

Labor relations and represented employees

Union obligations need to be understood before leaders promise how employment will work after the transaction.

Ask the seller for	Why it matters	How to use it
07.1 All collective bargaining agreements, side letters, bargaining-unit descriptions, recognition documents and expiration dates.	Represented employees may have contractual procedures and rights beyond company policy.	Map employees to bargaining units. Ask labor counsel to distinguish contract assumption from recognition and bargaining obligations. [4]
07.2 Pending grievances, arbitrations, unfair labor practice matters, bargaining proposals and information requests.	A transaction does not make open labor matters disappear.	Create a restricted deadline register and confirm representation, response ownership and the lawful handoff of relevant records.
07.3 Proposed hiring and retention plans for represented operations, intended terms and draft employee or union communications.	Successorship and initial-term decisions can depend on facts and statements made before hiring.	Obtain labor counsel review before offers, commitments or changes. Do not use employee selection to avoid union obligations. [4]
07.4 Recent organizing activity, employee petitions, representative arrangements and manager training on protected concerted activity.	Labor-law concerns can arise in nonunion workplaces as well.	Keep lawful channels open and review manager talking points. Refer organizing responses and potential interference or retaliation issues to labor counsel.

OUTPUT

A labor-specific transition plan, reviewed before broader workforce communications or harmonization of employment terms.

WORKSTREAM 08

Employment verification and Form I-9

Employment verification deserves its own controlled workstream. It should not become a request for every employee's identity documents in a general data room.

Ask the seller for	Why it matters	How to use it
08.1 A secure inventory of I-9 records, storage systems, authorized representatives, audit results and any government inspection notices.	Missing or inaccessible records create a different risk from a known correctable error.	Have qualified reviewers assess completeness in restricted access. Preserve original records and corrections; do not backdate or obscure the audit trail. [5]
08.2 The proposed acquisition-specific I-9 approach, including whether qualifying employees will be treated as continuing employees or completed through a new-form process.	The strategy can affect responsibility for inherited records and errors.	Use immigration counsel to select and document a consistent lawful approach for the acquired population, including timing and exceptions. [5]
08.3 A restricted list of cases with pending verification actions, relevant work-authorization follow-up and upcoming deadlines.	An expired document does not automatically mean employment is unauthorized or that reverification is required.	Have trained reviewers identify the actual action required. Let employees choose acceptable documents; avoid discriminatory requests. [5]
08.4 E-Verify enrollment details, participating entities and sites, federal-contract requirements and unresolved case responsibilities.	A buyer should not assume that a seller's enrollment or cases automatically transfer.	Confirm the employer's obligations and applicable program rules with advisers. Preserve required case records and protect employee rights during resolution.

OUTPUT

A documented verification strategy, restricted exception register and named trained owner. Do not broadly rerun checks or reverify everyone without a lawful basis.

WORKSTREAM 09

Employer-sponsored immigration

A person may have permission to work today while the planned employer or role change still requires action. I want those cases identified early enough to protect continuity.

Ask the seller for	Why it matters	How to use it
09.1 A restricted roster of sponsored workers, visa categories, petitioning entities, work locations, role details and responsible immigration counsel.	A broad "visa holder" label does not identify transaction-specific requirements.	Ask immigration counsel to assess each case against the actual entity, job and location changes. Do not promise automatic portability or continuation.
09.2 Relevant approval notices, petition histories, public access file responsibilities where applicable and current case status.	The buyer may need evidence and ongoing compliance controls, not just a list of expiration dates.	Transfer only necessary records through approved access. Have counsel identify any successor, amendment, notice or new-filing requirements. [6]
09.3 Pending permanent-residence processes, labor certifications, priority dates and material upcoming milestones.	A restructuring can affect a case differently from an ordinary document renewal.	Build a counsel-owned case plan with filing dependencies and budget authority. Explain individual next steps privately to affected employees.
09.4 Planned travel, relocations, role changes, leaves or separations involving sponsored employees during the transition.	A routine integration decision can have consequences for status, travel or filing timing.	Route proposed changes to immigration counsel before execution. Track a responsible decision maker and confirm completion of required steps.

OUTPUT

Individual continuity plans and a restricted deadline calendar. Employee communications should state confirmed next steps without guaranteeing an immigration outcome.

WORKSTREAM 10

Leave, accommodations and return to work

The employee who is absent on closing day is still part of the transition. Their manager needs enough information to support them, not unrestricted access to their medical history.

Ask the seller for	Why it matters	How to use it
10.1 A restricted register of open and requested leaves, relevant dates, pending decisions, job-restoration issues and designated administrators.	A new employer record can accidentally interrupt an existing process.	Agree on continuity and contact ownership before close. Assess FMLA successor obligations and other applicable leave laws with counsel. [7]
10.2 Current accommodation arrangements, unresolved requests, interactive-process status and operational adjustments, shared on a need-to-know basis.	A work adjustment may depend on equipment, schedules or manager support that changes after close.	Preserve workable arrangements while counsel and HR assess the transition. Include disability, pregnancy-related and religious accommodation pathways. [8]
10.3 Military-service absences, return requests and other protected status or local leave obligations.	A standard onboarding or separation workflow may overlook protected rights.	Assign specialist review of eligibility, reinstatement and continuity questions. Keep benefits and pay consequences with the relevant companion workstreams.
10.4 Medical-file storage, vendor access, manager instructions and consent or notice requirements for lawful data transfer.	Medical records need stricter controls than routine personnel records.	Keep medical information separately restricted. Give managers functional instructions, not diagnoses; verify secure transfer, access and deletion rules. [8]

OUTPUT

Continuity plan for each open case, confidential record custody and a clear employee contact. Do not reset service or leave eligibility merely because a system changed.

WORKSTREAM 11

Recruiting, staffing and qualifications

The workforce plan includes people who have not started yet and people doing work outside the employee roster.

Ask the seller for	Why it matters	How to use it
11.1 Open requisitions, accepted offers, scheduled starts, candidate commitments and pending screening or onboarding actions.	Candidates can arrive with no manager, no system access or conflicting employer information.	Confirm whether each opening and offer proceeds, who contacts the candidate and which entity employs them. Retain the approved version of every change.
11.2 Staffing agency, independent contractor, consultant and professional employer organization arrangements, with assigned workers and contract terms.	A vendor label does not settle employment status, supervision or transition obligations.	Have counsel review classification and joint-employment concerns. Coordinate pay and tax analysis with payroll; confirm the lawful contracting and supervision plan.
11.3 Background-screening policy, vendor agreements, disclosures, authorizations, adverse-action records and jurisdiction restrictions.	Existing consent may not support a new use or repeat screening.	Review legal basis and necessity before any rerun. Where consumer-report rules apply, preserve the required authorization and adverse-action process. [9]
11.4 Role-required licenses, certifications, customer clearances, training and renewal dates, excluding driver and safety credentials covered elsewhere.	A transfer may interrupt access or permission needed to perform the job.	Confirm issuer and customer requirements, renewal responsibility and evidence. Assign backup coverage for expiring or nontransferable qualifications.

OUTPUT

Hiring and contingent-workforce continuity list, with documented qualification exceptions and accountable owners.

WORKSTREAM 12

Policies, practices and employee commitments

The handbook is one source. I also ask how the business actually operates, because employees experience the practice as much as the written policy.

Ask the seller for	Why it matters	How to use it
12.1 All current handbooks, local addenda, policy acknowledgments, prior versions still affecting obligations and translation needs.	The corporate handbook may not cover the locations or people being acquired.	Inventory applicable versions and map gaps. Confirm local-law and contract review before replacing policies; preserve historical versions.
12.2 Unwritten or locally approved practices involving schedules, remote work, attendance, flexibility, discipline and employee communications.	Unexpectedly removing a familiar practice can damage trust or create legal issues.	Document what exists, the business purpose and affected groups. Decide what continues temporarily and how changes will be reviewed and communicated.
12.3 Required workplace notices, distribution methods, training obligations and processes for policy questions or acknowledgments.	Posting a file on an intranet does not ensure everyone receives the information they need.	Match channels to access and language needs. Track required delivery and acknowledgment without treating a click as proof of understanding.
12.4 Exception approvals, prior employee promises and policy-related disputes or audit findings.	A universal rollout can conflict with an individual commitment or unresolved issue.	Maintain an exception register. Use counsel review for legal commitments and identify who can approve future deviations.

OUTPUT

A staged policy plan showing what stays, what changes, why, when and who will explain it. Do not combine all harmonization into Day 1.

WORKSTREAM 13

Talent, leadership and retention

I look for the people whose knowledge and relationships keep the organization moving. Listening is part of diligence, not something to postpone until the paperwork is complete.

Ask the seller for	Why it matters	How to use it
13.1 Performance and talent-review methods, succession plans, role expectations, development commitments and relevant recent evaluations.	Ratings from different organizations may not mean the same thing.	Use evidence and consistent criteria before comparing employees. Preserve context, check for bias and avoid forced ranking as a shortcut for selection.
13.2 Critical-skill and leadership continuity risks, turnover trends, regrettable losses and available exit or engagement themes.	A transaction can accelerate existing concerns and expose weak succession coverage.	Validate themes through lawful, approved conversations. Build role-specific continuity actions, not an assumption that a retention payment solves the issue.
13.3 Existing retention commitments, stay agreements, promised promotions and related decision authority.	Undocumented promises can undermine a consistent transition.	Inventory commitments and route financial terms to payroll and legal review. Track communication, conditions, ownership and knowledge-transfer expectations.
13.4 Manager capability, training needs, employee-listening channels and local cultural strengths the buyer should preserve.	Integration can discard practices that made the business successful.	Schedule manager support and listening sessions. Record decisions made from feedback and explain follow-up so employees see that their input led somewhere.

OUTPUT

Critical-role continuity and manager-support plan. Retention is also clarity, fairness, meaningful work and confidence in leadership.

WORKSTREAM 14

HR systems, vendors and data migration

A successful migration is more than a file that loads. People need the right access, accurate records and a clear way to get help.

Ask the seller for	Why it matters	How to use it
14.1 HRIS, ATS, LMS, case-management and document-system inventory, owners, interfaces, administrator accounts and dependencies.	An overlooked system can hold the only copy of an employee record or a critical deadline.	Map data flows and identify source-of-truth fields. Coordinate payroll, benefits, fleet and safety interfaces without duplicating their technical checklists.
14.2 Vendor contracts, data-processing terms, change-of-control provisions, assignment rights, notice periods and transition-service obligations.	A deal may not transfer a license or guarantee historical access.	Confirm consent, export rights and support coverage before terminating a service. Name the receiving owner and secure an agreed exit schedule.
14.3 Data dictionaries, field mappings, record counts, sample exports and known quality issues.	A system can accept inaccurate service dates, statuses or manager relationships without a visible error.	Test a representative sample including leave, rehires, remote workers and pending hires. Reconcile control totals and record approved mapping rules.
14.4 Access design, identity setup, multifactor authentication, security reviews, incident contacts and cutover and rollback plans.	Overbroad access or an unsuccessful cutover can expose data and interrupt service.	Use least privilege and separate test data appropriately. Rehearse access, approvals and support; record rollback authority, deadlines and tested recovery steps.

OUTPUT

Approved mapping, successful user acceptance tests and a go or no-go record with evidence. Keep a lawful, usable historical archive.

WORKSTREAM 15

Employee records, privacy and preservation

Taking custody of records means understanding why they exist, who may use them and how they will be protected.

Ask the seller for	Why it matters	How to use it
15.1 A record inventory covering personnel, recruiting, leave, medical, I-9, investigation, training and historical records across all systems and paper locations.	A central HR folder rarely contains the full record set.	Identify category, custodian, format, date range and receiving location. Segregate medical, verification and restricted matter files as appropriate.
15.2 Retention schedules, legal holds, agency preservation instructions, litigation deadlines and backup or deletion settings.	A generic retention period or routine cleanup can destroy evidence that must remain available.	Have counsel approve a category-specific schedule and preserve applicable holds. Different laws, records and claims have different requirements. [10]
15.3 Employee privacy notices, permitted uses, data transfer requirements, vendor permissions and any cross-border restrictions.	Employment data is not automatically unrestricted deal property.	Ask privacy counsel to define lawful access and transfer. Minimize ordinary diligence datasets and document notice, consent or other requirements where applicable.
15.4 Transfer manifests, encryption methods, access logs, acceptance tests and seller-copy or archive responsibilities.	A file count alone does not prove readable, complete custody.	Verify counts and samples against the source; confirm readability and access controls. Obtain documented receipt and address remaining copies under law, holds and agreements.

OUTPUT

A signed record-custody handoff, restricted access matrix and retention and hold register. Do not delete source records until lawful requirements and acceptance are satisfied.

WORKSTREAM 16

Communications and employee trust

People can handle a direct answer. What creates unnecessary anxiety is silence, conflicting messages or a promise leaders cannot keep.

Ask the seller for	Why it matters	How to use it
16.1 The announcement plan, approved deal facts, communication restrictions, audience lists and named spokespersons.	Employees can hear different versions through owners, managers and informal channels.	Sequence required consultation and notices with counsel. Set an approved message and time by audience, site, shift and language.
16.2 A manager briefing pack covering what changes, what continues, who decides and where to direct questions.	Managers are often asked to explain a transition before they understand it themselves.	Brief managers at the appropriate time. Include honest language for undecided matters and a firm date for the next update.
16.3 Employee contact channels, remote and leave populations, accessibility needs and confidential-question options.	A single meeting can miss the people most concerned about the transition.	Provide multiple accessible routes and protect private questions. Confirm that employees away from work receive relevant information lawfully and appropriately.
16.4 Question logs, rumor themes, unresolved issues and commitments made during meetings.	An unanswered practical question can undermine a polished announcement.	Assign response owners and due dates. Publish useful general answers, handle individual cases privately and close the loop on commitments.

OUTPUT

An approved communication sequence, manager briefing and live question log. Do not describe a change as final until it is authorized and accurate.

WORKSTREAM 17

Restructuring, separations and employee selection

If roles may change or disappear, I want a disciplined process that is fair, well supported and reviewed before it reaches an employee.

Ask the seller for	Why it matters	How to use it
17.1 All planned and recent workforce reductions, site closures, affected populations, proposed dates and business reasons.	Related actions over time or across sites may affect notice analysis.	Have counsel assess federal WARN and applicable state or local requirements, including aggregation and sale timing. Do not assume a technical employer change is itself a layoff. [11]
17.2 Selection criteria, affected job groups, supporting evidence, alternatives considered and decision makers.	Informal preferences can create inconsistent or discriminatory outcomes.	Use documented job-related criteria and counsel-directed impact review. Consider leave, accommodation, protected activity, contracts and labor obligations before decisions.
17.3 Draft notices, separation letters, proposed releases, delivery plans and individual or group program details.	A standard release may not satisfy applicable law or protect required employee rights.	Have counsel prepare or review documents, consideration, timing and disclosures, including OWBPA where applicable. Do not seek waivers of future claims or agency participation rights. [12]
17.4 Exit logistics, knowledge handoff, equipment return, access removal, employee support and disputed employment actions.	Poor sequencing can expose data, lose business knowledge or treat people carelessly.	Coordinate a respectful communication and access plan with HR and IT. Route final wages, deductions, incentives and severance payment mechanics to payroll; benefits notices to benefits.

OUTPUT

A legally reviewed, dated implementation plan. Business approval cannot authorize unlawful conduct or replace mandatory notice, consultation or individual rights.

WORKSTREAM 18

Integration governance and sustained ownership

I consider the handoff complete when someone can run the process reliably, not when the acquisition team closes a task.

Ask the seller for	Why it matters	How to use it
18.1 The integration charter, workstream owners, decision rights, meeting cadence, budget authority and escalation paths.	Shared responsibility can become no responsibility when an issue crosses teams.	Name one accountable business owner and the responsible doers for each deliverable. Identify legal reviewers and document decision authority.
18.2 The consolidated risk, issue, dependency and decision registers, including items deferred during diligence.	A risk accepted commercially can be forgotten operationally.	Keep the source, impact, mitigation, owner and deadline visible. Separate mandatory legal requirements from business choices; escalate unresolved readiness blockers.
18.3 Day 1, Day 30, Day 60 and Day 90 milestones with objective evidence and measures.	An activity completed is not necessarily an outcome achieved.	Measure census accuracy, open case ownership, access, manager readiness, employee questions and overdue actions. Protect privacy in reporting and interpret small groups carefully.
18.4 The business-as-usual receiving team, standard procedures, training records, service contacts and final open-items list.	A departing integration lead can leave the new team without context.	Run a handoff walkthrough. Obtain receiving-owner acceptance, preserve decisions and schedule a follow-up review for unresolved issues and lessons learned.

OUTPUT

Accepted operational ownership, a dated residual-risk plan and a 90-day review of what employees and managers are actually experiencing.

DECIDE AND PROCEED

Readiness and escalation gates

Do not hide a material open item inside an overall green status. Decide whether a required action prevents the planned step, whether a lawful temporary arrangement exists and who can approve the business decision.

Gate	Examples	Required response
Legal or rights constraint	Unresolved work authorization, mandatory consultation or notice, unlawful selection, missing required consent or a protected-rights concern.	Pause the affected action and obtain specialist direction. An executive cannot waive a legal requirement.
Day 1 operating blocker	No confirmed employer, critical HR access unavailable, unowned leave or investigation case or untested record handoff.	Require an evidenced fix or an approved lawful contingency with an owner, expiry and employee communication.
Material business risk	Critical-role departure, incomplete records, unstable vendor support or significant unanswered employee questions.	Escalate impact and options. Record the authorized decision, mitigation and review date; obtain legal input where relevant.
Managed integration item	A policy change or development action that can safely follow stabilization.	Schedule the work with an accountable owner and acceptance evidence. Keep it visible until completed.

DAY 1 APPROVAL RECORD

Record deal and entity scope; actual close confirmation; employee population version; open blockers; legal review status; system and records acceptance; dependency-owner confirmations; contingency; approver; decision time; and conditions. Record “not ready” when evidence does not support readiness. A signed form is not a substitute for the underlying work.

DECIDE AND PROCEED

Day 1 employee continuity checklist

Confirm before Day 1	Done
Legal close confirmed and effective employer, transfer date and person-by-person status verified.	☐
Required employment documents, consultations and notices reviewed and handled on the applicable timetable.	☐
Manager, reporting line, work location and practical employee contact confirmed.	☐
Active leave, accommodation, immigration, verification and employee-relations cases assigned through restricted handoffs.	☐
HR access, employee self-service, support contacts and essential vendor coverage tested.	☐
Employee records received securely; legal holds, source archives and restricted-file controls protected.	☐
Employees and managers receive accurate, accessible information and a route to ask questions.	☐
Payroll and benefits leads confirm their own readiness, including unresolved employee exceptions.	☐
Fleet and safety leads confirm applicable driver, vehicle, site and training readiness through their own guides.	☐
Open blockers, lawful contingencies and delayed-close arrangements documented with owners and expiry dates.	☐

Check the experience, not just the list

Ask a manager and a representative employee to walk through the first working day: who do I report to, how do I get help, what has changed, what stays the same and what happens if something is wrong? Check leave and remote-worker scenarios separately. Do not use a general employee test to disclose private case information.

> **WHEN A CLOSING DATE MOVES**
>
> Reconfirm who remains the employer, what messages must be held or corrected, which accounts must stay inactive, whether document dates need amendment and which notices or approvals must be reassessed. Preserve the original plan and the approved change history.

FOLLOW THROUGH

The first 90 days

Planning window	Focus	Evidence of progress
Days 2 to 30: stabilize	Resolve census and access exceptions; confirm case continuity; listen to employee questions; verify records; support managers.	Reconciled population; named case owners; tested support process; updated issue log; no unowned critical deadlines.
Days 31 to 60: align	Review organization and policy differences; complete agreed training; validate vendor and system performance; advance knowledge transfer.	Approved policy roadmap; manager training evidence; interface reconciliation; reduced recurring issues; documented employee feedback.
Days 61 to 90: sustain	Validate operating ownership; close or formally transfer remaining risks; review retention and employee experience; document lessons.	Receiving-team acceptance; residual-risk plan; reliable procedures; archived decisions; scheduled follow-up for unresolved matters.

A practical scorecard

Track census discrepancies, overdue critical actions, case handoffs without owners, failed access tests, unanswered employee questions, manager briefing completion and critical-role departures. Set deal-specific thresholds before close. Use trends and explanatory notes; small-group reports can identify people and should be restricted or aggregated.

> **WATCH FOR FALSE COMPLETION**
>
> “Uploaded” does not mean readable and reconciled. “Sent” does not mean received and understood. “Assigned” does not mean accepted. “Closed” does not mean the employee has experienced the promised resolution. Ask what evidence supports the status.

WORKING TEMPLATES

Working templates: evidence and risk

Copy these fields into a secure tracker. Keep detailed restricted evidence in its proper repository and link to it through controlled references. Do not use a broad tracker as a personnel file.

Evidence and request register

Field group	Fields to include
Identity and scope	Request ID; workstream; entity and site; employee population; as-of date; request owner.
Evidence and review	Source or file ID; received date; version; access class; reviewer; review date; finding; unresolved question.
Action and closure	Next action; responsible owner; due date; dependency; acceptance test; receiving approver; completion evidence.

Risk, issue and decision register

Field group	Fields to include
Risk or issue	ID; description; affected people or process; source; likelihood where relevant; impact; severity; mandatory requirement or business judgment.
Resolution	Mitigation; action owner; target date; dependency; escalation route; counsel-review reference where appropriate.
Decision record	Options; authorized decision maker; decision and rationale; date; conditions; contingency; next review; evidence of closure.

SUGGESTED STATUS DEFINITIONS

Not received: evidence is missing. **In review:** evidence exists but is not accepted. **Exception:** a specific difference needs resolution. **Blocked:** a dependency prevents progress. **Accepted:** the named reviewer has verified the agreed evidence. **Not applicable:** the reviewer documented why the request does not apply. Keep risk severity separate from task status.

WORKING TEMPLATES

Working templates: workforce transition

Use a coded employee ID for the main tracker. Store names, government identifiers, medical information, immigration documents and detailed case records only where access is authorized.

Individual transition record

Field group	Fields to include
Baseline	Employee ID; source entity; destination entity; status; jurisdiction; role; manager; original hire date; adjusted service date; evidence source.
Approved route	Continuing employment or other counsel-reviewed route; document version; issue and acceptance dates; effective date; exception owner.
Restricted handoff flags	Leave or accommodation, immigration, I-9, represented status or active case: limited flag and secure owner reference, not private case details.
Acceptance	Manager and access confirmation; receiving HR owner; unresolved action; due date; verified completion.

Service recognition matrix

Use separate rows for each purpose: legal leave eligibility, policy service, seniority under an agreement, and other applicable uses. Record source date, proposed recognized date, legal or contract basis, specialist review, employee communication and destination field. Benefits and payroll owners resolve their own service-related provisions. One “hire date” should not be assumed to answer every question.

Jurisdiction and obligations matrix

Capture country, state or locality; actual work location; employing entity; affected population; applicable rule or contract; adviser and source; action; deadline; owner; evidence; and next review. Add a separate country module for non-US employment rather than extending this guide by assumption.

WORKING TEMPLATES

Working templates: ownership and handoff

A simple RACI makes handoffs easier to see. R means responsible for doing the work, A accountable for the deliverable, C consulted and I informed. Assign one A per deliverable. Legal advice remains a specialist function; a RACI does not transfer legal responsibility.

Deliverable	Illustrative ownership; tailor to the deal
Census reconciliation	**R:** HR analyst and seller data owner. **A:** HR integration lead. **C:** payroll and entity owners. **I:** business sponsor.
Transition documents	**R:** HR transition team. **A:** designated HR leader. **C:** employment, labor or immigration counsel as relevant. **I:** managers on a need-to-know basis.
System cutover	**R:** system and IT leads. **A:** designated system owner. **C:** HR, security and affected specialist workstreams. **I:** support team and affected users.
Operating handoff	**R:** integration lead and receiving team. **A:** receiving HR leader. **C:** business and specialist owners. **I:** executive sponsor.

Receiving-owner acceptance

Record deliverable; source and destination; required evidence; restricted-access arrangements; known limitations; training or walkthrough date; open items; owner and deadline for each; acceptance decision; receiving owner; date; and scheduled follow-up. The receiver should demonstrate access and explain how the process will run.

Employee question log

Capture anonymized question or theme; audience; confirmed answer; information still pending; response owner; due date; approved channel; date communicated; follow-up. Route individual medical, immigration and complaint matters to private channels.

CONNECT THE SERIES

Handoffs to the four companion guides

These are coordinated workstreams. HR owns the employee transition and connects the people decisions; specialist owners complete and sign off on their own technical reviews.

Workstream	HR handoff	Specialist return
Benefits	HR supplies the approved workforce and service and leave information through lawful restricted access.	Benefits owns plan eligibility, coverage continuity, required notices, retirement and plan-related review. Return employee exceptions and readiness status to HR.
Payroll and Total Rewards	HR supplies approved employment status, entity, location, role and effective-date changes.	Payroll owns pay obligations, processing, tax jurisdictions and accounts, deductions, garnishments and related reconciliations. Return exceptions before HR confirms employee arrangements.
Fleet	HR identifies roles requiring driving and approved employment changes.	Fleet owns vehicle, driver and operating-readiness review. Coordinate onboarding and restrictions without treating HR approval as driver qualification.
Workplace Safety	HR supplies workforce and location changes and coordinates employee communication and training access.	Safety owns site risks, incident records, required safety readiness and specialist training. Escalate immediate risks through the safety process.

FIND THE SERIES

Marshall Varner: Acquisition Guides and companion references.

Use the specialist guide whenever the decision turns on technical requirements in that area. A green HR status does not replace a payroll, benefits, fleet or safety readiness decision.

ILLUSTRATIVE SCENARIO

Worked example: a missed employee

THE SCENARIO

The seller reports 120 active employees. HR receives a census of 118, while payroll provides a control total of 121. A manager says the difference is probably people who already left. The deal team is preparing transition letters.

How I would work through it

- **Keep the variance open.** Compare the same as-of date, entities and status definitions before drawing conclusions.
- **Find the causes.** One employee is on protected leave, one accepted hire starts after close and one record is a duplicate. This is a fictional example; real differences may have other causes.
- **Protect the employee on leave.** Add them to the appropriate continuity plan and have counsel review service and restoration questions. Give the manager necessary work instructions, not medical records.
- **Place the pending hire.** Assign an approved employer, manager and onboarding contact. Resolve whether an updated offer is needed before contacting the candidate.
- **Correct the duplicate using evidence.** Reconcile source totals, document each adjustment and issue a controlled final census version.
- **Close the loop.** Return necessary changes to payroll and benefits owners for their separate reviews. Update the transition-document tracker and communications plan.

What this prevents

The point is not simply to reach a matching number. It is to identify who is affected, protect commitments and make sure the receiving team can support each person. The corrected census becomes evidence for a better decision.

MY FINAL CHECK

Before I call an employee transition complete, I want to know who owns the work tomorrow, what remains unresolved and whether the employee knows where to turn. A thoughtful acquisition should give people a clearer way forward.

REFERENCE

Sources and review notes

Agency resources reviewed for this November 6, 2026 edition. These sources support the issue-spotting guidance; they do not resolve the facts or legal duties of a particular transaction. Recheck current law, agency guidance and local requirements before acting.

#	Source	Web address
[1]	DOJ and FTC: Antitrust guidance for business activities affecting workers	https://www.justice.gov/archives/opa/pr/justice-department-and-federal-trade-commission-issue-antitrust-guidelines-business
[2]	FTC: Noncompete Rule status and resources	https://www.ftc.gov/legal-library/browse/rules/noncompete-rule
[3]	DOL: Office of Federal Contract Compliance Programs	https://www.dol.gov/agencies/ofccp
[4]	NLRB: Employer duties, bargaining and successorship	https://www.nlrb.gov/about-nlrb/rights-we-protect/whats-law/employers
[5]	USCIS: Form I-9 instructions	https://www.uscis.gov/sites/default/files/document/forms/i-9instr.pdf
[6]	USCIS: Working in the United States	https://www.uscis.gov/working-in-the-united-states
[7]	DOL: FMLA successor-in-interest guidance	https://webapps.dol.gov/elaws/whd/fmla/5a5.aspx
[8]	EEOC: Reasonable accommodation and undue hardship	https://www.eeoc.gov/laws/guidance/enforcement-guidance-reasonable-accommodation-and-undue-hardship-under-ada
[9]	EEOC and FTC: Background checks for employers	https://www.eeoc.gov/laws/guidance/background-checks-what-employers-need-know
[10]	EEOC: Recordkeeping requirements	https://www.eeoc.gov/employers/recordkeeping-requirements
[11]	DOL: WARN plant closings and layoffs	https://www.dol.gov/general/topic/termination/plantclosings
[12]	EEOC: Waivers of discrimination claims in severance agreements	https://www.eeoc.gov/laws/guidance/qa-understanding-waivers-discrimination-claims-employee-severance-agreements
+	ICE: Acquisition-related Form I-9 options (employer presentation)	https://www.ice.gov/doclib/image/pdf/hsi-form-i-9-presentation.pdf
+	EEOC: Disability-related inquiries and medical examinations	https://www.eeoc.gov/laws/guidance/enforcement-guidance-disability-related-inquiries-and-medical-examinations-employees
+	EEOC: Pregnant Workers Fairness Act	https://www.eeoc.gov/wysk/what-you-should-know-about-pregnant-workers-fairness-act
+	DOL: USERRA information	https://www.dol.gov/agencies/vets/programs/userra
+	E-Verify: Official program information	https://www.e-verify.gov/

Entries marked + are additional official resources.

USE AND LIMITATIONS

This toolkit is a general educational resource based on practical acquisition and people-operations experience. It is not legal, tax, immigration, insurance or investment advice and does not establish an attorney-client relationship. It is not an exhaustive compliance checklist or a substitute for transaction-specific review. Use qualified advisers for legal conclusions and jurisdiction-specific requirements. Examples are illustrative, not accounts of any employer or employee. No outcome or regulatory approval is guaranteed.

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