

Standards Purpose

The Idaho State Tax Commission's (Tax Commission) Acceptable Use of Information Technology (IT) Resources policy [Administrative Policy Memorandum No. 14-01](#) is administered through a collection of specific standards. These standards are reviewed as needed and updated to provide consistent and timely rules of acceptable use. Employees and other authorized users are expected to become familiar with the standards and comply with them.

Roles and Responsibilities

Employees

All Tax Commission employees shall:

- Adhere and comply with all adopted Tax Commission policies, standards, and [Idaho Technology Authority \(ITA\) Policies](#) as well as all applicable federal, state, and local laws and regulations.
- The use of these systems is primarily reserved for the conduct of business at the State Tax Commission.
- Read, acknowledge and sign the Acceptable Use of IT Resources policy receipt before using such resources.
- Access confidential information only as authorized in the scope of job responsibilities and duties.
- Notify you supervisor if assigned work involves a family member, friend, or neighbor.
- Not intentionally access, create, store or transmit material that the Tax Commission deems as unlawful, offensive, disrespectful, indecent or obscene.
- Not solicit confidential information outside of the Tax Commission using unsecured methods, i.e. email, fax, etc.
- Seek clarification and/or ask their supervisor questions when unsure about the proposed course of action for acceptable use.
- Report any potential breach of confidentiality and/or security violations to supervisors immediately.
- Consider that others within the Tax Commission or external to this agency may be able to copy, save, and/or see documents, messages and information distributed using Tax Commission IT resources (in some cases, even after being deleted or erased).
- Not download, store, transmit or display any kind of image or document on any Tax Commission system that violates Tax Commission policies or standards, or federal, state, or local laws or regulations.
- Participate in training and awareness programs.
- Be charged current reimbursement rates established in existing law, rule, or policy for any use of these systems that results in unauthorized expense to the agency.
- Represent the Tax Commission responsibly and respectfully as an employee, professionally and personally.
- Not give opinions or otherwise make statements on behalf of the Tax Commission unless authorized appropriately (explicitly or implicitly) to do so.

Supervisors

All managers and supervisors shall:

- Communicate expectations to ensure employees understand roles and responsibilities.
- Model acceptable behavior and demonstrate professional etiquette.
- Monitor employees' use of IT-related resources including but not limited to Internet, computer, emails, viewing of taxpayer data, etc. to ensure that employees' access is acceptable based on business needs.
- Conduct a detailed review of employees' Internet use when combined business and personal Internet use exceeds 10 hours monthly. Any hours exceeding the acceptable Tax Commission range will be evaluated to determine if hours used aligns appropriately with business needs.
- Evaluate reported violations and notify management accordingly.
- Partner with management and Human Resources to determine appropriate disciplinary action for policy violation.
- Delete an employee's permissions to all systems and IT resources and collect the ID badge and parking pass on the separating employee's last physical work day.
- Identify and address training needs.

IT Resources and Telecommunications

Internal and External (internet and intranet) Computer Networks

- The primary purpose of Internet usage is to conduct official State of Idaho and Tax Commission business.
- Supervisors will review all Internet use by their employees to determine if use is within acceptable Tax Commission range.
- Users must not attempt to access [Blocked Internet Categories](#). These violation categories include but are not limited to chat/instant messaging, extreme i.e. gore, human or animal suffering, property destruction, and deviant behavior, gambling, games, hacking, illegal drugs, peer-to-peer, phishing, pornography, proxy avoidance, social networking, spyware, and suspicious, violence, hate, and/or racism sites.
- Activity that may circumvent Tax Commission IT security measures or accessing sites that instruct or provide tools to blocked sites or unauthorized categories is prohibited.
- Employees who need access to blocked sites or unacceptable categories for business-related purposes must obtain prior Division Administrator/Program Manager and IT approval.
- Users must log off the Internet Explorer/Intranet, when necessary business is finished.
- Employees must immediately disconnect from any site they accidentally connect to that contains sexually explicit or otherwise offensive material and report the incident to their supervisor.
- Internet users must only download content (text files or information exchange) with direct business use. Accessing information on unblocked sites and acceptable categories does not constitute content download.
- Employees may not download, store, transmit, or display any kind of image or

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document on any Tax Commission system that violates Tax Commission policies, standards, or federal, state or local laws or regulations.

- Users are not authorized to download software and apps without prior Division Administrator/Program Manager and IT approval.
- Access to the Internet from a Tax Commission owned computer offsite must adhere to the same policies for use of such equipment within agency facilities.

Software

- Only Tax Commission -owned standard and approved software shall be installed and allowed to be used.
- A list of standard and approved software with license required indicator and banned software is available on the [Software Inventory Portfolio](#). The inventory is continuously changing and is updated accordingly.
- Division Administrator/Program Manager and IT approval is required to use non-standard or unapproved personally owned software. Reference [How to Obtain Authorization to Install Software on Tax Commission Computers](#) to request such authorization.
- Unauthorized copies of copyrighted software are prohibited.
- Users are not authorized to download, install, or run security programs or utilities that reveal or exploit weakness in the security of a system.

E-mail

- Users are responsible for using e-mails in an efficient, effective, ethical and lawful manner including properly notifying taxpayers before sending any confidential information.
- Emails are a matter of public record. Users should not expect their e-mail communications, documents, or other information to be private and should not use the e-mail system for matters that are not intended for public disclosure.
- E-mails are intended for Tax Commission business, Tax Commission-sponsored or endorsed events, or for limited personal use.
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- Users must secure sensitive or confidential information transmitted over external networks.
- Federal Tax Information (FTI) cannot be e-mailed – NO EXCEPTIONS.
- Confidential or sensitive Tax Commission information sent, forwarded, or received through non- Tax Commission e-mail accounts is prohibited.
- Only open attachments received from legitimate sources that are for business-related purposes. Use caution when opening e-mails from unknown persons or unusual source.

Equipment

- **Telephone**
 - Caution must be used when discussing confidential matters over the telephone.
 - Do not discuss confidential information using a cell phone in public places where conversations may be overheard.
 - Validate a taxpayer's identity before discussing confidential information
- **Facsimile (Fax)**

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- Properly identify the recipient and that s/he is authorized to receive the confidential material prior to faxing information.
- Verify the fax number and arrange for the recipient to be expecting the fax so it does not sit unattended in the inbox of a fax machine that may be available to others.
- There can be no expectation of absolute privacy and confidentiality of faxed documents.
- Federal Tax Information (FTI) **cannot** be faxed
- **Computers and Printers**
 - Proper use of passwords and user names is required. See [Tax Commission Computer Security Practices](#) for more information.
 - Do not share passwords.
 - Never use another employee’s password.
 - Always lock your computer when you move away from your desk.
 - Computers must be turned off at the end of the day unless necessary for business purposes.
- **Portable/Personal Equipment/Telecommunications**
 - Portable or personal equipment are resources owned by the Tax Commission and assigned to an individual employee or unit to conduct official state business. See the Tax Commission’s policy on [Telecommuting](#).
 - Users are responsible for taking reasonable care to ensure property is not damaged, lost, or stolen. If an employee willfully causes damage or is clearly negligent when the property is in the employee’s custody, s/he may be responsible for its repair or replacement.
 - Supervisors are responsible for assuring the location is known on all assigned equipment.
 - In the event property is lost or stolen, the employee will notify the Division Administrator/Program Manager and IT management and follow the Tax Commission’s [Incident Response Protocol](#).
 - VPN is allowed only on Tax Commission owned and assigned equipment.

Voicemail

- Recorded message should be short but meaningful and should include the employee’s name, position, the division or section s/he works for and indicate when calls will be returned. When an employee will be out of the office more than a day, a specific message should be recorded with those details.
- Voice mail messages are “digital” and they are like most any other computer files. Delete stored messages regularly unless there is a specific policy or legal reason not to do so.
- When taking messages for others, *a/ways* give the caller the option to leave a voice mail message or take the message yourself.

Personal/Incidental Use of Tax Commission IT Resources

- The Tax Commission understands the need for its employees to occasionally use agency email, the Intranet, phones, and other agency resources for limited personal business consistent with the agency’s Acceptable Use of IT Resources Policy and Standards.

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- Use for personal benefit or commercial purposes is prohibited.
- Use must not interfere with normal job duties and business operations.
- No files, documents or email messages sent or received are allowed that may cause legal action against or embarrassment to the Tax Commission.
- Use must not violate applicable laws, policies and other governing rules.
- Storage of personal e-mail messages, documents and files within Tax Commission IT resources must be minimal.
- Direct costs, such as but not limited to copier/fax paper (10 cents per page); to the Tax Commission by an employee's use of IT resources must not result in more than \$5.00 per month.

Mobile Devices

- Mobile devices include a handheld or tablet-sized computer that is easily carried and can be used to access business information. These include, but are not limited to, Smartphones, Personal Digital Assistants (PDAs), Enterprise Digital Assistants, notebook/netbook computers, Tablet PCs, iPads and other similar devices.

Agency-Owned Mobile Devices

- Employees are responsible for maintaining the physical security of agency-owned mobile devices. All mobile devices should be kept out of sight and covered when stored in a vehicle.
- Any employee who is approved and issued an agency-owned mobile device to conduct Tax Commission business must sign the [State Owned Mobile Device End User Agreement](#). The IT Department will obtain the signed agreement at the time the agency-owned mobile devices is provided. Human Resources will maintain a copy of the Agreement in the employees' personnel file.
- Report lost or stolen mobile devices immediately following the agency's [Incident Response Protocol](#).

Employee-Owned Mobile Devices

- Use of employees' personally owned mobile device is unauthorized when conducting Tax Commission business, unless approved in advance by IT and the Program Manager or Commissioner with Oversight. This does not include use of employees' personally owned cell phone on a limited and occasional work-related basis.
- Employees' who have been approved to use their personally owned mobile device to conduct Tax Commission business must sign the [Employee Personally Owned Mobile Devices - State Network Use Agreement](#). This does not include employees' personally owned cell phone used on a limited and occasional work-related basis.

Report lost or stolen mobile devices immediately following the agency's [Incident Response Protocol](#).