

IDAHO STATE TAX COMMISSION

STANDARDS FOR ACCEPTABLE USE OF IT RESOURCES – S14-01

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.
- 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 supervisor questions when unsure about 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).
- May not download, store, transmit or display any kind of image or document on any Tax Commission system that violates Tax Commission policies, 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, etc.
- 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.
- Cease employee's permissions to all systems and IT resources and collect 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

- 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 [Tax Commission 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 access 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.
- Must immediately disconnect from any site accidentally connected to that contains sexually explicit or otherwise offensive material and report incident to supervisor.
- Only download content (text files or information exchange) with direct business use.
- May not download, store, transmit, or display any kind of image or 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.

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- 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.
- 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 is 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 to use e-mails in an efficient, effective, ethical and lawful manner.
- E-mails are for appropriate business use only.
- 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.
- E-mails sent to large groups of employees are appropriate only for Tax Commission business or Tax Commission -sponsored or endorsed events.
- 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.

Equipment

1. Telephone

- a. Caution must be used when discussing confidential matters over the telephone.
- b. Do not discuss confidential information using a cell phone.

2. Facsimile (Fax)

- a. Properly identify the recipient and that s/he is authorized to receive the confidential material prior to faxing information.
- b. 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.
- c. There can be no expectation of absolute privacy and confidentiality of faxed documents.

3. Computers and Printers

- a. Proper use of passwords and user names is required. See [Tax Commission Computer Security Practices](#) for more information.
- b. Do not share passwords.
- c. Never use another employee's password.
- d. Always lock your computer when you move away from your desk.
- e. Computer must be turned off at the end of the day unless necessary for business purposes.

4. Portable/Personal Equipment/Telecommunications

- a. 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 Tax Commission's policy on [Telecommuting](#).
- b. Users are responsible to take 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 their custody, s/he may be responsible for its repair or replacement.
- c. Supervisors are responsible for assuring the location is known on all assigned equipment.
- d. In the event property is lost or stolen, the employee will notify the Division Administrator/Program Manager or IT management and follow the Tax Commission's [Incident Response Protocol](#).
- e. 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, always give the caller the option to leave a voice mail message or take the message yourself.

Personal/Incidental Use of Tax Commission IT Resources

- Tax Commission's IT resources may occasionally be used for limited personal business and it is expected to restrict such use during lunch and breaks.
- 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.

Employee-Owned Mobile Devices

- Use of employees personally owned mobile devices is unauthorized when conducting Tax Commission business, unless approved in advance by IT and the Program Manager or Commissioner with Oversight.
- Any employee who has been approved to use their personally owned mobile device to conduct Tax Commission business must sign the *State Network Use Agreement*.
- Mobile devices include a handheld or tablet-sized computer that is easily carried and which 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.

Revision History

November 6, 2013 –Standards reviewed and updated the Commissioners, Executive Leadership Team and IT in conjunction with the agency’s Acceptable Use of Idaho State Tax Commission IT Resources Policy adopted by the Commissioners on November 6, 2013.