

Idaho Division of Vocational Rehabilitation – Internal Control Framework

Mission Statement

To prepare individuals with disabilities for employment and career opportunities while meeting the needs of employers.

Vision Statement

An Idaho where all individuals with disabilities have the opportunity to participate in the workforce and employers' value their contributions.

0. Preamble

The management of projects is key to providing value for money and demonstrating sound stewardship in program administration and delivery. A comprehensive approach to managing projects, which is integrated across the Division and is appropriate for the level of project risk and complexity will enhance the likelihood of realizing project objectives, and subsequently advancing the mission of IDVR. Implementing a comprehensive internal control framework should provide reasonable assurance that:

- IDVR is expending general grant dollars ethically and responsibly
- Operations are monitored for efficiency and effectiveness, operational objectives are checked against results to promote continuous improvement
- Reports are based on accurate and complete data
- IDVR is in compliance with federal regulations, state statutes and rules, and Divisional policies.
- Program staff have the necessary training and competencies to provide quality services
- Accountability for projects is transparent, results on projects are monitored and communicated
- Controls are appropriate and proportional to the risk appetite of the Division
- Controls are in place to minimize risk and limit redundancy

- Internal and external stakeholders have an opportunity for meaningful input and that input is seriously considered by the Division
- State and Federal reports are based on reliable data and decisions are driven by reliable data
- Timely outcomes are achieved
- Sensitive customer data are protected

Objective

The objective of this internal control framework is to provide reasonable assurance that appropriate systems, processes and controls for managing the state-federal VR grant are in place throughout IDVR and support the achievement of objectives while limiting risk to customers and other stakeholders.

Documentation Structure

This document (the ICIF Master Narrative) provides a high-level overview of IDVR's internal control framework. Linkages of principles and statements found in this document to supporting documentation can be found under the associated component folder maintained on IDVR's intranet [here](#):

C0 Other – Non-discrete Internal Control Activities that do not align into a single category or Green Book element

C1 Control Environment

C2 Risk Assessment

C3 Control Activities

C4 Information & Communication

C5 Monitoring Activities

ICS Annual Assurances (ICS Design Adequacy Review/ICS Effectiveness Review).

These documents in conjunction with supporting documentation either systematically address the components, principles, and attributes contained within the Green Book, provide rationale for not addressing a

principle, or do not discretely align with a principle due to project scope and are addressed separately.

Definition of Internal Control

Internal control (IC) encompasses the plans, methods, policies, and procedures used to realize the mission, strategic plan, goals and objectives of IDVR. IC is a dynamic, iterative, and integrated process, effected by all employees of the Division, and is used by management to achieve evolving objectives on an ongoing basis as a part of the continuous improvement and compliance activities of IDVR. An internal control framework represents the agency's plan to meet the following requirements of 2 CFR § 200.303 providing reasonable assurance of:

- IDVR's compliance with Federal statutes, regulations and the terms and conditions of the Federal awards
- Evaluation and monitoring of IDVR's compliance on an ongoing basis
- Timely action is taken when noncompliance is identified
- Personally identifiable information (PII) and other sensitive data are protected consistent with applicable laws and regulations

Commented [MM1]: Need written policy on this in the books per 34 CFR 361.38(a)

Effective and Compliant Framework Requirements

The Uniform Administrative Requirements, at 2 CFR §200.303 mandate the creation and maintenance of an effective internal control framework. More specifically, the regulations require an alignment with the "Standards for Internal Control in the Federal Government" (aka the Green Book) published by the Comptroller General of the United States and the "Internal Control – Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). IDVR uses the Green Book and COSO's Integrated Framework documents throughout this internal control framework, including adherence to the required documentation of IC activities outlined in the Green Book.

Control Environment

1. The oversight body and management should demonstrate a commitment to integrity and ethical values.
2. The oversight body should oversee the entity's internal control system.
3. Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
4. Management should demonstrate a commitment to recruit, develop, and retain competent individuals.
5. Management should evaluate performance and hold individuals accountable for their internal control responsibilities.

Risk Assessment

6. Management should define objectives clearly to enable the identification of risks and define risk tolerances.
7. Management should identify, analyze, and respond to risks related to achieving the defined objectives.
8. Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
9. Management should identify, analyze, and respond to significant changes that could impact the internal control system.

Source: GAO, I GAO-14-704G

Control Activities

10. Management should design control activities to achieve objectives and respond to risks.
11. Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
12. Management should implement control activities through policies.

Information and Communication

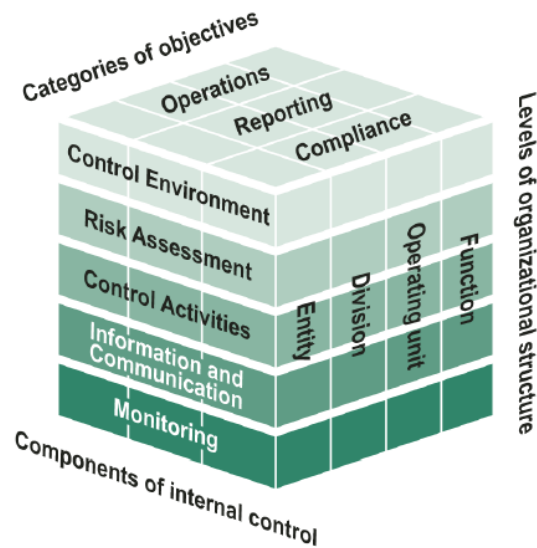
13. Management should use quality information to achieve the entity's objectives.
14. Management should internally communicate the necessary quality information to achieve the entity's objectives.
15. Management should externally communicate the necessary quality information to achieve the entity's objectives.

Monitoring

16. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.
17. Management should remediate identified internal control deficiencies on a timely basis.

Figure X. The Five Components and 17 principles of Internal Control

The Green Book's components and principles should be applied across all IDVR operations, reporting and compliance objectives. Any omission of the application of a principle must be addressed, justified and documented by IDVR's oversight body.



Sources: COSO and GAO. | GAO-14-704G

Figure 1: The Components, Objectives, and Organizational Structure of Internal Control. United States Government Accountability Office (GAO), 2014.

The Green Book explains that IDVR’s objectives are directly related to the five components of internal control and the Division’s organizational structure:

From the Green Book overview 2.04: The five components represent the highest level of the hierarchy of standards for internal control in the federal government. The five components of internal control must be effectively designed, implemented, and operating, and operating together in an integrated manner, for an internal control system to be effective. The five components of internal control are as follows:

1. Control Environment - The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.
2. Risk Assessment - Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.

3. Control Activities- The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system.
4. Information and Communication- The quality information management and personnel communicate and use to support the internal control system.
5. Monitoring- Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

- Objectives represent what IDVR wants to achieve, they can be operational, reporting or compliance objectives (or a combination)..
- The five components of IC (Control environment, risk assessment, control activities, and information/communication) are required for the agency to achieve these objectives.
- The organizational structure includes the various operating units, operational processes and management structures available to use in achieving these objectives.
 - Every Division employee has a role in IC, however IC roles generally fall into one of the following:
 - Oversight body: Responsible for overseeing the strategic direction and accountability of IDVR to include the design, implementation, and operation of this IC system.
 - Management: Directly responsible for all activities of IDVR including the design, implementation and effectiveness of the IC system.
 - Personnel: Assist in IC design, implementation and operation. Responsible for reporting issues with meeting objectives.
 - External Auditors are not a part of IDVR's IC system, but can help note recommendations for improving the IC system. Findings/weaknesses identified by external auditors, however, will be addressed through this framework.

Defining Operations, Reporting and Compliance Objectives for IDVR:

Objectives are established by management with the in conjunction with IDVR's oversight body. Objectives relate to the mission, strategic plan and goals of IDVR as well as achieving regulatory compliance. Operational Objectives established by the agency must be specific, measurable and include targets. IDVR considers compliance and data reliability objectives compulsory, and consequently sets targets for compliance at 100 percent. The scope of operational objectives included in IDVR's work plan/risk mitigation plan will be a function of the risk appetite of the agency and the agency's ability to conduct effective monitoring without having a significant negative impact on the day-to-day field operations. Minimum allotment agencies like IDVR have fewer resources to dedicate to oversight and must balance control activities and the ability to conduct business. Furthermore, due to the size of the agency, separation of duties is an essential consideration in the assignment of responsibility for objectives. Management may set subobjectives for regions/offices/caseloads/individuals when applicable. This document in particular covers entity level controls (those controls which are applicable globally across the Division).

The Green Book categorizes objectives into three non-discrete categories: Operations, Reporting and Compliance (2 CFR 200.61):

- Operational objectives are focused on improving the effectiveness (improved outcomes) and/or efficiency (reduced waste) of business operations and are mission driven.
- Reporting objectives work to promote the reliability of reports (e.g. RSA-911, SF-425, RSA-2, ETA-9169) and ensure the agency is making decisions based on quality data.
- Compliance objectives (2 CFR 200.62) work to meet the requirements of germane program laws and regulations (to include prescribed/mandatory objectives). Again, IDVR management must consider compliance objectives comprehensively before balancing controls and workload.

Commented [MM2]: Fiscal must have plus terms and conditions of grant and compliance with associated regulations (will follow fiscal and other federal regs)

Normative References for IDVR's Internal Control Framework (External References)

Standards for Internal Control in the Federal Government (the "Green Book") GAO-14-704G (U.S. Government Accountability Office, 2014) online: <https://www.gao.gov/products/GAO-14-704G>

Internal Control – Integrated Framework (2013). Committee of Sponsoring Organizations of the Treadway Commission. Online: <https://www.coso.org/Pages/ic.aspx>

Leveraging COSO Across the Three Lines of Defense (2015). Anderson, D.J. & Eubanks, G. <https://www.coso.org/Documents/COSO-2015-3LOD.pdf>

Guidance on Monitoring Internal Control Systems (2009). Committee of Sponsoring Organizations of the Treadway Commission

C1. CONTROL ENVIRONMENT

The control environment sets the tone at a company through a set of agency standards, processes and organizational structure that provides the basis for successful internal control execution. It is the foundation for all other components of internal control, providing structure, feedback and discipline. The standards of conduct and the importance of internal control must be exemplified by the oversight board and administration and should be reinforced by management within all levels of the organization. Integrity and ethics should be core values throughout the organization. How IDVR handles governance oversight, assignment of authority, and personnel performance programs have a pervasive impact on internal control.

Required Principles for an Effective Control Environment

Principle 1: Demonstrate Commitment to Integrity and Ethical Values

Administration Philosophy (1.1)

Responsive, transparent, honest, and efficient government are expectations Idahoans have for their state government and IDVR recognizes the critical importance of ethical conduct and integrity in realizing these expectations and furthering our mission. The commitment to doing the right things in the right way for the right reasons is one that begins with Division Administration and is a pervasive expectation throughout the Division. IDVR has established standards, policies and procedures to promote integrity in government. IDVR relies on core principles and values to resolve unique ethical issues and expects all agency staff to commit to these standards.

Established Standards of Conduct (1.1.6)

IDVR maintains administrative, field services, information technology, training and human resource [policies](#) in order to outline the expected behavior of all IDVR employees. These policies help frame the Division's control framework by ensuring all employees understand the expectations relating to ethical conduct, integrity and professionalism including adherence to published standards.

Linking Document (ConEnv-001-01) contains comprehensive references to established policies outlining standards of conduct and ethical requirements.

[Standard Dissemination and Standard Awareness \(1.1.06-1.07\)](#)

Staff are required to certify the review of policy, articulating ethical and other behavioral standards at hire and then again annually (depending on the policy in question). New employees for example must certify their review of IDVR's Personally Identifiable Information (PII) policy on day one, prior to interfacing with any PII. A comprehensive list of new employee requirements and annual requirements of policy review can be found [\[HERE\]](#). This approach promotes the dissemination of agency standards and in many cases defines ethical conduct.

Awareness and identification of potential fraud opportunities/ethical conflicts in the field are essential prerequisites toward appropriately and systematically addressing potential risks. IDVR administration envisions an agency culture where communication occurs among all employees and where issues are raised and resolved in a timely and ethical manner. This vision is embodied in IDVR's 'Open Door Policy' which outlines procedures for addressing employee concerns and helps establish the tone at the top for the agency.

[The Code of Professional Ethics for Rehabilitation Counselors](#)

Ethical codes can be helpful in framing the expected behavior of professions and promoting integrity within organizations. IDVR uses two primary documents to inform the agency's approach to promoting ethical conduct as outlined in Section 2.0 of IDVR's Field Services Policy Manual. First, IDVR requires all field staff to observe the enforceable standards of ethical practice articulated in the Code of Professional Ethics for Certified Rehabilitation Counselors (the CRC Code) relating to:

- A. The counseling relationship
- B. Confidentiality, privileged communication and privacy
- C. Advocacy and accessibility
- D. Professional responsibility
- E. Relationships with other professionals and employers
- F. Assessment and evaluation
- G. Supervision and training

- H. Research
- I. Technology, social media, and distance counseling
- J. Business practices and
- K. The resolution of ethical issues to include reporting responsibilities, conflict resolution, handling ethical violations, and protections for whistleblowers

IDVR believes heightened professional expectations should be a part of working with vulnerable populations and consequently expects all staff to adhere to these standards.

These enforceable standards represent a minimum level of expected behavior for IDVR staff and violations can form the basis for corrective action. The Code is designed to be used by rehabilitation professionals, and qualified rehabilitation professionals working for IDVR hold Certified Rehabilitation Counselor status meaning they can be held to the enforceable standards in the code and potentially sanctioned for unethical or ethically questionable behavior by CRCC itself. Sanctions for unethical behavior under the code by non-CRC employees of IDVR would fall under IDVR policy.

The CRC Code also articulates aspirational principles and values (P1.04) which staff can use to help guide decision-making, particularly when ethical dilemmas arise. These include the principles of autonomy, beneficence, fidelity, justice and nonmaleficence. Training in ethical-decision making approaches is also a requirement of the code and an expectation of the Division and staff are encouraged to use these principles to inform ethical decisions that are not specifically addressed by published standards.

The values of the CRC code include a commitment to human rights and dignity, promoting the integrity of all professional relationships, promoting empowerment of our customers, understanding diversity, and the fair and adequate provision of services. IDVR infuses ethical considerations into staff training whenever possible with a focus on practical examples and exercises. Additionally, those Certified Rehabilitation Counselors employed by the Division are required to have 10 continuing education hours in ethics every five years to maintain their ethical knowledge and decision-making skills. These values and principles are well aligned with

the expectation of management and administration and along with the enforceable standards are known agency wide.

Internal Control Requirements: State and Federal Mandates

Section 2.0 of IDVR's Field Services Policy Manual requires adherence to the second primary reference for IDVR's control environment: [the State of Idaho's Ethics in Government manual](#). This document mandates any ethical question include three further filters when attempting resolution:

1. The Bribery and Corrupt Influence Act
2. The Prohibition Against Contracts with Officers Act and
3. The Ethics in Government Act

The manual also links the requirement of specific Idaho statutes governing the Division as well as general requirements of Idaho code.

The requirements outlined in the Ethics in Government manual are mandatory and represent the minimum expected standards of conduct required by employees of the State of Idaho. Penalties for violation of provisions of the above Acts are also outlined in the manual.

The Idaho Division of Vocational Rehabilitation is responsible for adherence to federal and state laws and regulations, many of which are also germane to the control environment including but not limited to Title 74 of the Idaho Statutes, WIOA regulations present in 34 CFR §§ 361, 363 and 397 and uniform requirements of 2 CFR § 200 (which mandates states have an internal control framework aligned with the Green Book to promote the integrity of the program). Additional requirements are further outlined in associated subregulatory guidance issued by the Rehabilitation Services Administration or jointly issued by Federal WIOA funding stakeholders for Title I-IV programs.

[Title 74](#) of Idaho Statutes outline the state requirements and associated civil penalties designed to promote transparent and ethical government including:

- The public's right to examine public records
- [Idaho open meeting requirements](#)
- Idaho's ethics in government policy
- Prohibitions against contracts with officers

- Requirements for conflicts of interest and
- Public integrity in elections requirements

The mandates of Title 74 directly align with the establishment and maintenance of a strong control environment for the Division and the state, designed to promote the integrity and ethical behavior of the agency. Further discussion of Title 74's public interface requirements can be found in this document's Information and Communication section.

Section 2.0 of IDVR's FSPM also outlines prohibited role-conflicts within a region, prohibitions on serving family members, and prohibitions on financial benefit for counselors or their relative(s)/cohabitor(s).

IDVR Human Resources requires an annual policy review by all employees which includes a review of the ethics in government manual. [\[HR Checklist reference\]](#)

IDAPA 47.01.01 are the Rules published by the State of Idaho which govern the Idaho Division of Vocational Rehabilitation and include rules on customer appeal, articulate an informal review process, a mediation process and a formal fair hearing process. These rules are aligned where applicable with due process requirements in 34 CFR § 361.57

Adherence to Standards of Conduct (C1.1.08)

The Idaho Division of Human Resources' [guidance](#) on the Idaho State Employment Performance Expectations and Rating Levels system covers four Idaho statewide performance expectations:

1. Professionalism (competence in quality of work, dependability, adaptability, flexibility, confidentiality and respect for others).
2. Promoting Responsible Government (Plans for and uses resources efficiently; always looking for ways to reduce costs, provides system improvements that decrease cost of operations and/or improve efficiency of operations, and consistently follows safe work practices).
3. Customer Focus (competence in customer service, conflict resolution, interpersonal skills and communication) and
4. Leadership (competence to motivate people and efficiently manage resources in achieving the agency's mission).

Employees of IDVR are [assigned rating levels](#) (1-4) by their direct supervisor across each of these performance expectations ranging from

'does not achieve performance' to 'exemplary performance'. Performance on this annual assessment has a direct relationship to increases in compensation, and decisions relating to the probationary status of new IDVR employees.

Finally, the Idaho State Rehabilitation Council's Bylaws articulate standards of conduct expected by members of the SRC (C1.1.04). (to the extent they are involved in the 'oversight body' roles). Violations of standards are addressed internally by the SRC and the bylaws articulate a process for removing a member with a 2/3 majority in the event egregious conduct occurs. The SRC is independent in this ability to expel a member of the council.

(OoS and risk to justice?/regulation – maybe in the linkage document? – also governed by the rules here tho.

Principle 2 Exercise Oversight Responsibility

The Green Book lists three attributes which contribute to the design, implementation and operating effectiveness of exercising oversight responsibilities:

- 01 Oversight Structure
- 02 Oversight for the Internal Control System
- 03 Input for Remediation of Deficiencies

IDVR Oversight Structure (1.2.1)

According to the Green Book, the oversight body must assign key internal control roles in order to meet this principle. To that end, IDVR's internal control system must include and define the following roles:

- Oversight Body (1.2.1)

The Oversight Body has the responsibility to provide advice, counsel, and direction to management; approve certain transactions and policies; and monitor management activities. The oversight body sets the tone at the top of an organization by clearly communicating the mission, goals, and objectives of the organization.

Applying the Three Lines of Defense to IDVR's Oversight Structure

Promoting independent assurance require

IDVR Internal Control Roles and Responsibilities:

1. Senior IDVR Leadership (Administrator, Deputy Administrator, Chief of Field Services) is responsible for the 'tone at the top' and agency vision. Administration is charged with clearly communicating the mission, goals, and objectives of the organization. To meet the requirements of Green Book attribute 2.03, the division has designated this group as the 'executive leadership team' to include the management of the Division's Fiscal and Planning and Evaluation units. Senior leadership serving in this role are excluded from the "management" line of defense and do not operate in the "management team" role as defined below unless otherwise articulated.
2. IDVR's Fiscal Unit maintains overall responsibility for (articulate fiscal role to include relevant expertise), Fiscal also performs some internal audit functions??? (2 CFR 200.302) due to agency size. (extent independence is allowed over audit functions)
3. IDVR's Planning and Evaluation Unit maintains overall responsibility for the documentation of the Internal Control System (ICS) (2 CFR 200.303). P&E is responsible for instituting improvements and efficiencies into the ICS and plays a central role in the design/implementation of control and monitoring activities. P&E also performs some internal audit functions due to agency size. P&E conducts activities independent of the executive leadership team when performing third-line of defense functions (monitoring management functions??).(extent independence is allowed over program evaluation functions)
4. Members of IDVR's State Rehabilitation Council serve peripheral roles in the internal control oversight process: While the SRC does not get into the minutiae of internal control oversight, they do weigh in on the overall strategic direction of the agency, helping to inform administration and can approve or disapprove of the general adequacy of the IC system toward meeting SRC relevant goals and priorities. The SRC is charged with specific functions under the Act that align with certain control activities, and are more directly engaged with in these areas (e.g. Customer Satisfaction). (34 CFR 361.17)

- **Management Team**

IDVR's management team informs the design, implementation and operation of the internal control system. Regional management is responsible for assuring that the internal control activities are carried out and the organization's objectives are met. Management may include Regional Managers, Assistant Regional Managers and others assigned internal control activities at the field office level. In general, the Management Team excludes the Executive Leadership Team.

- **Personnel**

The buy-in of staff is critical toward realizing an effective internal control system. Personnel must understand how their specific duties fit into the overall system. Additionally, personnel should be able to report issues or potential problems in the internal control system to management without the fear of negative consequences. For example, if a staff member who serves as a grant coordinator identifies a purchase using federal funds that does not comply with an applicable federal requirement, the internal control system should have a process for reporting this. It should not be left to the grant coordinator to decide when and how to report these kinds of issues.

- **Internal Auditors**

Although neither COSO nor GAO identifies internal auditors as a separate category of responsibility for an internal control system, there are opportunities for internal auditors to strengthen the system through specific actions. Internal auditors in a school district should report to the oversight body. Their role with the internal control system is different from the role of any other staff members.

COSO's [Internal Control—Integrated Framework](#) has provided a foundation for internal auditors on how to evaluate, monitor, and assess an internal control system. Internal auditors are tasked with finding ways in which internal controls can be improved and become more cost-effective. With the recent update to the [Internal Control—Integrated Framework](#), COSO has added some opportunities for internal auditors to work more closely with the oversight body and management. Internal auditors can not only evaluate the system, but also communicate the importance of internal controls to personnel within the organization.

Because of the expansion of data and its use, internal auditors need to strengthen the monitoring of sensitive data and determine, with the oversight body and management, the appropriate level and frequency of monitoring that is necessary to keep data safe. COSO further recommends that internal auditors provide active training of internal audit staff to prepare them for their roles in the process and teach them how to communicate effectively with staff at all levels of the organization. Internal auditors should be able to show staff how their daily jobs connect to internal control responsibilities. The auditors should use actual examples and case studies that relate to the organization in order to help staff how internal controls help them meet their objectives.

Principle 3 Establish Structure, Responsibility, and Authority

1.3.1 Management establishes an organizational structure with appropriately defined authorities, reporting lines and clear responsibilities.

IDVR maintains a documented organizational structure, complete with defined authorities, reporting lines, and clearly articulated responsibilities.

The current organizational structure of IDVR is the result of almost 100 years of history. Depending on the circumstances of the time, the agency has grown, maintain, shifted or reduced FTE to comply with new regulations or to meet the needs of an era. The agency first took shape after establishment by the governor in 1920 with one administrator and one

counselor responsible for the statewide provision of VR services. Examples of more recent changes in organizational structure include:

- Austerity measures implemented during the great recession. State funding cuts resulted in program fund reductions in excess of 1.5 million dollars annually, subsequently impacting IDVR's ability to maintain staff levels.
- The regulatory requirements of WIOA required a substantial shift in agency policy and resources including the addition of a Transition Coordinator and Business Liaison to IDVR's Central Office administrative team.

Historically, IDVR's staffing patterns tend to follow major shifts in the economy with force reductions taking place during significant recessions, accompanying a reduction in program match funds. The introduction of the Comprehensive System of Personnel Development in 1998 also introduced heightened requirements for IDVR counselors.

The Division currently employs 148 staff. The Agency has determined that a ratio of one Qualified Rehabilitation Professional (QRP) for every 20,000 people in the state is an ideal staffing ratio. The population of Idaho as of 2017 is estimated at 1.71 million, thus a minimum of 85 QRP would be required to meet this ratio. Program changes under WIOA are responsible for shifting responsibilities for many IDVR employees and a re-evaluation of staffing ratios under new conditions may be indicated.

These changes extend to IDVR's Central Office, which has administrative oversight across all IDVR operations occurring under 34 CFR § § 361, 363 and 397. IDVR's Administrator, along with the Idaho State Rehabilitation Council (SRC) inform and direct program operations. To accomplish this, the administrator delegates authority to a cadre of administrative and management staff employing a traditional hierarchical structure. Despite this traditional structure, the relatively small size of the agency allows extensive potential for cross-agency communication regardless of position. Furthermore, due to the Division's smaller than average size expertise is shared and new structures are created and sustained as needed. Roles and duties shift in-part to address agency initiatives and innovation activities.

Commented [MM3]: This QRP ratio will eventually need to be re-evaluated

There is no real basis for this that we can identify

The Division employs one deputy administrator and four managers in the Central Office. The Deputy Administrator oversees human resources, business services, and school to work transition activities for IDVR. Financial operations are conducted under IDVR's Financial Operations Manager who oversees all fiscal staff. The Information Technology Resource Manager has oversight for all Division technology needs and agency IT staff. The Planning and Evaluation manger oversees all planning, evaluation and training activities for the agency in addition to providing oversight for the agency's Ticket to Work/Cost Reimbursement specialist and P&E staff. Finally, the Field Services Chief has responsibility for all field operations with direct oversight of eight regional managers. These regional managers head operations across six physical regions of Idaho including three managers in the Boise region (Boise, Treasure Valley West, and a Special Programs). These eight regional managers are responsible for the direct oversight of operations in their geographic area (or specific agreements in the case of the special programs manager). All frontline field staff (VRAs, VRCs and VRSs) report to the RM for their region.

Regional offices are headquartered in major population centers across Idaho and use a geographic regional structure which is used by many other agencies across Idaho. When needed, suboffices have been established to meet population growth and rural access challenges and sometimes are removed due to **fiscal necessity or agency constriction**.

HR defines reporting structure and strategic separation of duties and authorities? **[Teresa has this....Jacque sent it to her]...**

Concept of 'Functional Entities' from COM-200-4 Operating Personnel Communications Protocols

<https://www.nerc.com/layers/15/PrintStandard.aspx?standardnumber=COM-002-4&title=Operating%20Personnel%20Communications%20Protocols&jurisdiction=United%20States>

GBP 3.03 – Management develops an organizational structure with an understanding of overall responsibilities, and assigns these responsibilities to discrete units to enable the organization to operate in an efficient and effective manner, comply with applicable laws and regulations, and reliably report quality information. Based on the nature of the assigned responsibility, management chooses the type and number of discrete units, such as divisions, offices, and related subunits.

Principle 4: Demonstrate Commitment to Competence

1.4.1 IDVR is dedicated to attracting, developing and retaining qualified personnel.

The Idaho Division of Vocational Rehabilitation (IDVR) has established personnel standards for all positions within the agency in order to obtain and maintain qualified personnel to carry out the agency’s mission, values and goals. This policy is used to further define the personnel standards outlined in the Comprehensive System of Personnel Development section of the agency’s current State Plan, and is also hosted formally on the agencies intranet: http://vrportal/doc/policies/HRPOL_CSPD.pdf

Principle 5 – Enforce Accountability

1.5.01. Individuals are accountable for their assigned internal control responsibilities.

IDVR assigns internal control responsibilities agency wide. Duties vary from the oversight committee’s assurance that all internal control framework activities were completed, to separation of fiscal duties, to the frontline vigilance in the protection of sensitive virtual and physical information.

Internal control responsibilities are assigned by IDVR’s oversight committee on an annual basis, based on the results of the oversight committee’s annual risk assessment.

IDVR maintains [Andrew’s Master List \(Tracking document\)](#) to track the status of various internal control activities and to ensure responsibilities covering all aspects of the IC Framework have been appropriately delegated.

Tolerance for deviation from expected standards of conduct,

Commented [MM4]: I’ve asked Kristal to prepare something along the lines of systematic progressive

Agency administration in conjunction with HR have established ...(Kristal is sending something to me) (2 lines, internal agency policy and the requirements of the state of Idaho)

<https://dhr.idaho.gov/Training/CourseDescriptions.html> (includes training on how to handle) –

Due Process and Justice

...

DRAFT

