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# FISCAL POLICIES MANUAL

## GENERAL INFORMATION: FISCAL POLICY ADVISORY COMMITTEE, FISCAL POLICY MANUAL, RESOURCE AGENCIES

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### FISCAL POLICY ADVISORY COMMITTEE (FPAC)

In August 1993, Governor Cecil Andrus formed the Statewide Fiscal Policy Advisory Committee (FPAC), to be co-chaired by representatives from the State Controller's Office and the Division of Financial Management. Committee appointees are accounting professionals from major financial centers of the State. The Committee began its meetings on September 2, 1993.

The Committee was assigned to assist and advise the State Controller in establishing consistent statewide fiscal policies (as authorized under *Idaho Code 67-1021*) for all State agencies. This is the primary goal of FPAC.

Whenever possible, agencies will be given the opportunity to review and comment on the policies before they are implemented. Once the policies have been approved by the State Controller for implementation, the policies will be published in a State of Idaho Fiscal Policies Manual.

### BACKGROUND

In the past few decades several governmental entities have experienced economic difficulties verging on bankruptcies. This has led the Federal government and other interested parties to issue policy standards encouraging governmental accounting practices that conform to Generally Accepted Accounting Principles (GAAP) with full disclosure.

GAAP refers to the uniform minimum standards of and guidelines to financial accounting reporting. These factors have placed financial and management responsibility upon state governments. Thus, the accounting, reporting, and auditing practices traditionally followed in Idaho needed to be revised to adhere more closely to GAAP for governments.

### MISSION STATEMENT

To assist and advise the State Controller, as appropriate, in providing financial leadership matters to ensure maximum accountability for the use of public resources.

## COMMITTEE GOALS

The Committee goals are to establish uniform accounting and reporting standards and guidelines for all state agencies. The policies will:

- Be developed and directed by three primary criteria: simplicity, consistency, and accountability.
- Identify and assist in meeting the needs of state agencies.
- Assist state agencies and other state decision-makers in better managing and reporting the fiscal affairs of the State of Idaho.

## BASIC PARAMETERS

For this Committee to be effective, parameters have to be identified in order for the direction and scope of the individual members to be generally consistent. These basic parameters include the following:

- Authority is given to the Advisory Committee through *Idaho Code 67-1021(2)*.
- All policies and procedures promulgated by the State Controller will be based on GAAP and legal requirements. Agencies will be able to comment on these policies before they go into effect.
- Except as noted by the State Controller, all state agencies will utilize the Statewide Accounting and Reporting System (STARS) to the fullest extent possible for their financial accounting and reporting.
- Help ensure internal control procedures are in place for sound financial management.

## FISCAL POLICIES MANUAL: APPLICATION AND INTERPRETATION OF THE MANUAL

The Fiscal Policies Manual is for integral use with the STARS and Statewide Accounting System applications' Users Manuals. The Fiscal Policies Manual will be used extensively by the agencies to assure proper State and Federal accounting procedures are being followed. An administrative procedures section may be included with a fiscal policy. Questions, comments, or suggestions regarding this manual should be addressed to:

Office of the State Controller, Division of Statewide Accounting  
Joe R. Williams Building (4th floor)  
700 West State Street  
P.O. Box 83720  
Boise, ID 83720-0011  
Phone 334-3150, Fax 334-3415

## RESOURCE AGENCIES

*Idaho Code* assigns the responsibilities for various functions of State government to other administrative or constitutional officers of the State. Listed below are some of the offices from which specific guidance and instructions may be obtained.

### DEPARTMENT OF ADMINISTRATION (ADM)

*Idaho Code* Title 67, Chapter 57

<http://adm.idaho.gov>

### DIVISION OF INSURANCE AND INTERNAL SUPPORT

The Division of Insurance and Internal Support provides a variety of services to the public, state agencies, and to the Department of Administration. The Office of Administrative Rules publishes and disseminates Administrative Rules and serves as a resource for state agencies throughout the rulemaking process. The Office of Group Insurance coordinates Employee Insurance benefits, including health, dental, vision, and short- and long-term disability insurance. The Office of Group Insurance also makes integrated behavior health insurance, the Employee Assistance Plan (EAP), and Flexible Spending Accounts available to employees. Risk Management services help state agencies identify potential risks and implement procedures to minimize those risks. Risk Management also adjudicates property and liability claims against the State of Idaho.

Administrative Rules 332-1822

<http://adminrules.idaho.gov>

Office of Group Insurance 332-1860

<http://ogi.idaho.gov>

Industrial Special Indemnity Fund 332-1836

<http://adm.idaho.gov/indemnity/>

Risk Management 332-1871

<http://adm.idaho.gov/risk/>

### OFFICE OF THE CHIEF INFORMATION OFFICER

The Office of the Chief Information Officer (CIO) provides a variety of network, telephone, video, services to state agencies and others, co-manages the state's Web portal, manages Idaho state government's wide area network (WAN), manages firewalls, virtual private networks, intrusion detection systems, and other security technologies, and coordinates all geospatial information investments and activities.

Office of the CIO 332-1876

<http://cio.idaho.gov>

## **DIVISION OF PUBLIC WORKS/DESIGN AND CONSTRUCTION**

Division of Public Works (DPW) oversees state-wide facilities management and construction in the various aspects of building, remodeling, maintaining, and leasing state buildings. Additional services are also offered within the Capitol Mall.

Design & Construction Services 332-1900

<http://dpw.idaho.gov>

Facilities Services 332-1900

<http://cms.idaho.gov>

Statewide Leasing 332-1929

<http://leasing.idaho.gov>

## **DIVISION OF PURCHASING**

The Division of Purchasing consists of Purchasing Services, Copy Center Services, Postal Center Services, Record Retention Information and Services, and the Federal Surplus Property program.

Division of Purchasing 327-7465

<http://purchasing.idaho.gov>

Postal Services 332-1950

<http://postal.idaho.gov>

Copy Center 332-1941

<http://copycenter.idaho.gov>

Federal Surplus Program 334-3477

<http://fsp.idaho.gov>

## **IDAHO STATE HISTORICAL SOCIETY**

### **IDAHO STATE RECORD CENTER**

Keeps a complete list of Records Retention Schedules and Agency-Specific Retention Schedules. Maintains the State Records Manual was created to promote coordination and collaboration in records management across state agencies to establish standards and policies. Maintains the Digitization Standards for Idaho Agencies.

<http://history.idaho.gov/records-center>

Phone: (208) 327-7060; Fax: (208) 327-7062

## **OFFICE OF THE ATTORNEY GENERAL (AG)**

*Idaho Code* Title 67, Chapter 14

The Office of the Attorney General (AG) provides legal representation to the State of Idaho. This representation is furnished to the State's agencies in the furtherance of the State's legal interests. The Attorney General's Office advises all departments, agencies, offices, officers, boards, commissions, institutions, and other state entities in all matters involving questions of law. This function also extends to advising agencies on code sections related to fiscal policy and fiscal management.

Office of the Attorney General 334-2400

<http://ag.idaho.gov>

## **OFFICE OF THE STATE CONTROLLER (SCO)**

*Idaho Code* Title 67, Chapter 10

The State Controller (SCO) is the chief fiscal officer of the state of Idaho, responsible for maintaining all accounting and financial records, paying all the state's bills and employees, preparing the state's annual financial report, and operating the state's Computer Service Center.

The Idaho State Controller has the authority to establish statewide internal accounting controls to assure state funds are spent properly.

Computer Services Help Desk 334-4808

Statewide Payroll 334-2394

Statewide Accounting 334-3150

STARS Help Desk 332-8827; dsahelp@sco.idaho.gov

<http://www.sco.idaho.gov>

## **BOARD OF EXAMINERS**

*Idaho Code* Title 67, Chapter 20

The Board of Examiners, consisting of the Governor, Secretary of State, and Attorney General, is responsible for approving or disapproving claims falling outside the ordinary operations of State government, or ones against the State; establishing travel policies, moving policies, and expense limitations; authorizing rotary accounts and disposal of capital assets; and approving certain internal service fund rates, transfers, and restricting appropriations within legal limitations.

Secretary of the Board 334-3100

<http://www.sco.idaho.gov/web/sbe/sbeweb.nsf>

## **DIVISION OF FINANCIAL MANAGEMENT (DFM)**

*Idaho Code* Title 67, Chapters 19 and 35

The Division of Financial Management (DFM) is the Governor's Budget Office. The Division assists the Governor in developing revenue projections and agency expenditure recommendations for presentation to the Legislature.

Duties include economic forecasts of revenues; monitoring agency compliance in regard to appropriations, gubernatorial policies, and statutes; approving changes in appropriations, non-cognizable fund spending authority, position establishment, salary increases, and miscellaneous encumbrance requisitions (MER's).

The Division is responsible for State agency strategic plans, annual performance plans, and accountability reporting; reviewing policies and procedures, interdepartmental functions, and statewide planning; and recommending improvements to prevent duplication and promote efficiency.

The Division has statewide authority over coordination and negotiation of federal funds. Its responsibilities include reviewing central and internal service fund operations and preparing statewide federal reports such as cash management, cost allocation, and single audit.

Division of Financial Management 334-3900

<http://dfm.idaho.gov/>

## **OFFICE OF THE GOVERNOR (GOV)**

*Idaho Code* Title 67, Chapter 8

The Governor is vested with the supreme executive power. The Governor appoints department heads and members of boards and commissions; issues executive orders which have the force and effect of law; drafts and recommends a budget to the State Legislature; and on extraordinary occasions, can convene special sessions of the Legislature. The Governor must give final approval by signing bills passed by the Legislature and has the power to veto bills. The legislature can override a veto by a two-thirds vote of each chamber. He is Commander-in-Chief of the military forces, except when they are called into actual service of the United States. The Governor is President of the Board of Examiners and Chairman of the Board of Land Commissioners.

Office of the Governor 334-2100

<http://gov.idaho.gov/>

Executive Orders and Proclamations - <http://gov.idaho.gov/mediacenter/index.html>

## **LEGISLATIVE SERVICES OFFICE (LSO)**

*Idaho Code* Title 67, Chapter 4

### **BUDGET AND POLICY ANALYSIS**

Budget and Policy Analysis assists legislators with the state's budget making process and provides policy advice to individual legislators and legislative committees.

Budget and Policy Analysis 334-3531

<http://www.legislature.idaho.gov/lso/lso.htm>

### **LEGISLATIVE AUDITS**

Legislative Audits conducts financial post-audits of state agencies -- an effort to ensure state and local government agencies spend funds properly and in accordance with government accounting standards.

Legislative Services Office 334-3540

<http://www.legislature.idaho.gov/lso/lso.htm>

### **RESEARCH AND LEGISLATION**

Research and Legislation conducts research for legislators, drafts legislation, staffs legislative study committees, reviews administrative agency rules, and provides information on the legislative process and legislative history to the public and other state agencies.

Research and Legislation 334-2475

<http://www.legislature.idaho.gov/lso/lso.htm>

## **OFFICE OF PERFORMANCE EVALUATIONS (OPE)**

*Idaho Code* Title 67, Chapter 4

The Office of Performance Evaluations (OPE) is a nonpartisan, independent office that serves the Legislature's information needs by conducting performance evaluations of state agencies and programs. The mission of OPE is to promote confidence and accountability in state government through these evaluations. Evaluation findings, conclusions, and recommendations are used by the Legislature to make policy and appropriation decisions and by agencies to improve performance

Office of Performance Evaluations 334-3880

<http://www.legislature.idaho.gov/ope/>

## **IDAHO INDUSTRIAL COMMISSION (IIC)**

The Idaho Industrial Commission (IIC) regulates workers' compensation activities in Idaho, including companies licensed to issue workers' compensation policies. It settles disputes between injured workers and insurers and decides appeals of unemployment decisions from the Idaho Department of Labor. The Commission ensures that employers have workers' compensation coverage as required by law.

Idaho Industrial Commission 334-6000

<http://www.iic.idaho.gov/>

## **DIVISION OF HUMAN RESOURCES**

*Idaho Code* Title 67, Chapter 53

The Idaho Division of Human Resources promotes workforce excellence through recruitment, applicant screening, employee relations, workforce planning, workforce development, and human resource management consultation. The Division of Human Resources provides administrative support to the Idaho Personnel Commission, an appeal-hearing board.

Division of Human Resources 334-3345

<http://www.dhr.idaho.gov/>

## **OFFICE OF THE STATE TREASURER (STO)**

*Idaho Code* Title 67, Chapters 12 and 13

The Idaho State Treasurer (STO) is the chief financial officer and banker of monies collected by Idaho. Duties include receiving all state monies, redeeming warrants, accounting for the receipt and disbursement of public funds, investing idle state monies, issuing state tax anticipation notes, investing local government and agency monies and acting as custodian for worker's compensation insurance securities on deposit with the state and custodian of the Endowment Public School Income Fund.

Office of the State Treasurer 334-3200

<http://sto.idaho.gov/>