

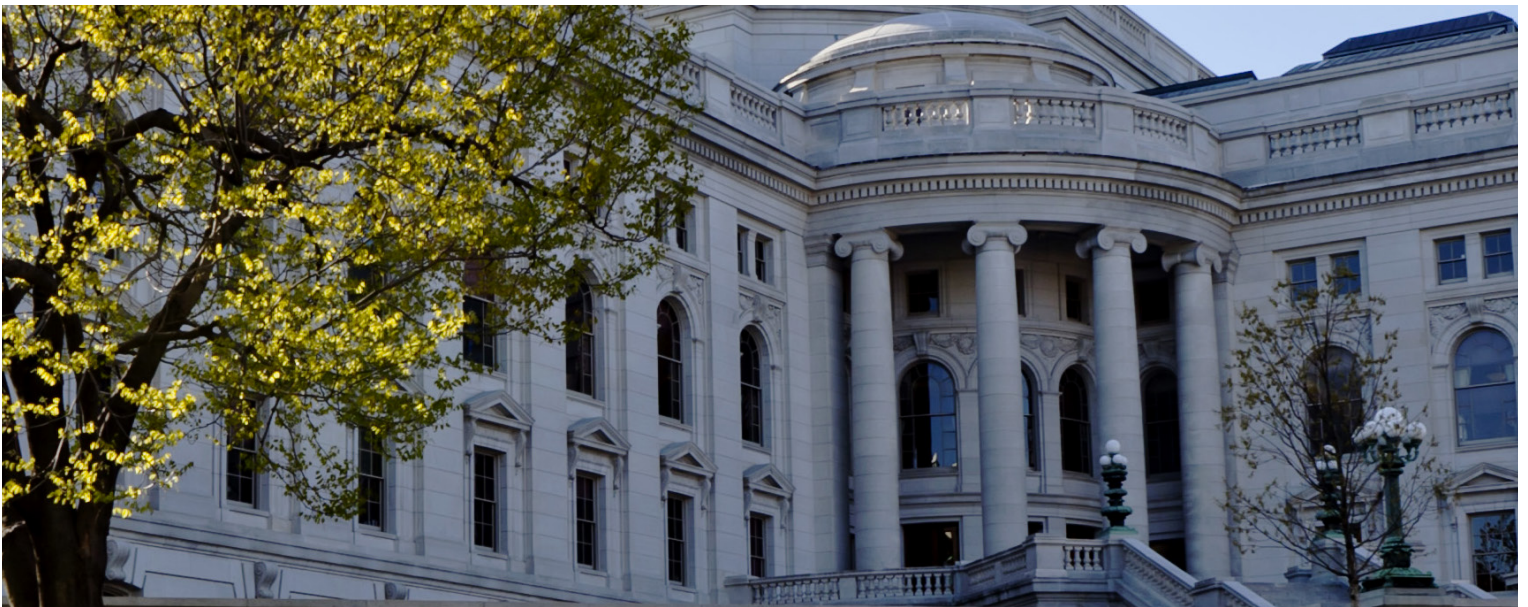


STATE OF WISCONSIN
Legislative Audit Bureau
NONPARTISAN • INDEPENDENT • ACCURATE

Report 23-22
December 2023

Telework, Space Management, and Risk Management

Department of Administration



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Telework, Space Management, and Risk Management

Department of Administration



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From the Secretary of the Department of Administration

From the Legislative Audit Bureau



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December 15, 2023

Senator Eric Wimberger and
Representative Robert Wittke, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator Wimberger and Representative Wittke:

In response to the Joint Legislative Audit Committee's request, we have evaluated the telework, space management, and risk management practices of executive branch agencies. In report 23-23, we evaluate similar issues for the University of Wisconsin System. To complete our audit, we requested the telework policies and agreements of 39 agencies; surveyed the 39 agencies about telework and space management practices; reviewed the State's human resources, expenditure, and other data; contacted 19 agencies and visited 15 agencies; and assessed information technology (IT) issues at 10 agencies.


The precise extent to which employees worked from the office was not known. Therefore, we used the available data to analyze the extent to which employees teleworked. On January 1, 2023, 3,667 of 18,657 employees (19.7 percent) at 15 agencies had agreements that permitted them to telework, including 3,202 employees whose agreements permitted them to telework an average of 2.7 days per week. Data indicated 3,439 employees used their key cards an average of 1.3 days per week from January 1, 2023, through June 2, 2023, at four buildings where they were headquartered. Some employees may not have worked in the office as frequently as expected, based on their agreements.

The average proportion of workstations in use during our visits to the offices of 15 agencies ranged from 34.5 percent to 0.0 percent. Our analysis of space utilization, which measures the extent to which agencies use their office space, indicates the State could consider additional consolidation of office space beyond the amount anticipated by the Department of Administration's (DOA's) *Vision 2030*. We recommend DOA improve space management, including by requiring all agencies to provide it with accurate information on the extent to which employees work in the office, ensuring all agencies follow DOA's office space standards and assign workstations only to employees who typically work in the office three days or more per week, independently assessing information provided by agencies that are consolidating their office space, and helping agencies to determine the amount and types of office space to request.

State agency-specific procedures were not fully compliant with policies and standards in the State of Wisconsin *IT Security Policy Handbook*, which increases risk. Our review at 10 state agencies found 36 concerns in the four areas we reviewed. We recommend DOA comply with statutes by developing and executing a plan to oversee and monitor state agency compliance.

A response from the Secretary of DOA follows the appendices.

Respectfully submitted,


Joe Chrisman
State Auditor

JC/DS/ss

Introduction

In 2021, the U.S. Census Bureau reported that 20.4 percent of surveyed state government employees throughout the nation, including 23.4 percent in Wisconsin, worked primarily at home. The survey did not ask these employees to indicate if they worked at home part of the time and in state office buildings at other times. More recently, the U.S. Bureau of Labor Statistics reported that 25.4 percent of surveyed Wisconsin businesses indicated their employees teleworked some of the time in August 2022 and September 2022. The Bureau of Labor Statistics did not survey government agencies.

The amount of office space that the State requires to conduct its work is based, in part, on the extent to which employees work in buildings that the State owns or leases.

The amount of office space that the State requires to conduct its work is based, in part, on the extent to which employees work in buildings that the State owns or leases. If some employees typically work elsewhere, such as at their residences, the State may not require as much office space as would be the case if these employees worked typically in the office. In addition, the State must manage the information technology (IT) risks associated with all employees, including those who do not work in the office. Such risks include employee access to sensitive information required to complete job duties.

Historically, employees worked largely in buildings that the State owns or leases. In recent years, agencies have permitted certain employees to work elsewhere for some or all of their work weeks. Employees who telework are working at locations, such as their residences, other than their designated headquarters, such as buildings that the State owns or leases. Agencies may permit employees to telework regularly, such as on one or more days each week, based on signed agreements. Our audit focuses on employees who telework regularly.

4 › INTRODUCTION

Questions have been raised about telework, space, and IT risk management.

Questions have been raised about the extent to which agencies made telework available to employees in 2023, the sufficiency of telework policies agencies developed, and the extent to which employees teleworked in 2023. Questions have also been raised about the extent to which agencies used their assigned office space early in 2023 and the State's plans for consolidating office space to reflect an increase in the amount of telework. Finally, questions have been raised about how agencies manage IT risks for employees who telework.

To complete this evaluation, we:

- reviewed applicable statutes, administrative rules, and agency policies;
- analyzed relevant expenditure, staffing, and other data in the State's accounting, human resources, and other relevant systems;
- reviewed the federal Telework Enhancement Act of 2010, as well as documents from the Government Accountability Office (GAO), the federal Office of Personnel Management, the National Institute of Standards and Technology, and other organizations in order to identify 28 best practices for telework;
- interviewed the Department of Administration (DOA) about telework, space, and IT risk management issues;
- contacted the 39 executive branch agencies listed in Appendix 1 in order to obtain their telework policies and agreements that were in effect on January 1, 2023;
- surveyed in May 2023 the 39 agencies, 38 of which responded, about telework issues;
- surveyed in June 2023 the 39 agencies, 37 of which responded, about space management issues;
- contacted 19 of the 39 agencies in order to obtain more-detailed information about telework and space management issues;
- obtained data on the telework agreements in effect on January 1, 2023, for employees of 15 agencies;
- obtained State Capitol Police data that indicated the extent to which employees of selected agencies used their key cards at selected state office buildings from January 1, 2023, through June 2, 2023;

- visited in July 2023 and August 2023 office buildings assigned to 15 agencies in order to determine the numbers of workstations, such as offices and cubicles, that appeared to be in use during each of our six visits to these agencies;
- developed profiles, as shown in Appendix 2, that contain telework and space management information for 25 agencies;
- contacted 10 agencies and analyzed their IT policies and other relevant IT risk-related information; and
- considered a report made to our Fraud, Waste, and Mismanagement Hotline that indicated concerns about how certain employees were reimbursed for travel expenses.

In report 23-23, we analyze similar telework, space management, and risk management issues at the University of Wisconsin (UW) System, which is rebranding to the Universities of Wisconsin.



Telework Policies

We examined the available telework policies for 39 executive branch agencies.

We examined the available telework policies for 39 executive branch agencies. To do so, we requested each agency provide us with its telework policies and blank agreements in effect on January 1, 2023. We found that the policies and blank agreements provided by the 38 agencies that responded to our request did not consistently comply with DOA's *Wisconsin Human Resources Handbook* (Handbook), which contains provisions that apply to 34 of the 38 agencies. We found that the telework policies and blank agreements of each of the 38 agencies included, on average, 17.3 of the 28 best practices we identified. We recommend DOA improve its oversight of the alternative work pattern plans that agencies are statutorily required to develop.

Telework Policies

DOA developed the Handbook that contains policies and procedures for various human resources functions. DOA's website specified that the Handbook is intended to clarify the State's expectations regarding how human resources functions are to proceed within the provisions established by chs. 111 and 230, Wis. Stats., and associated administrative rules. DOA indicated the agencies defined in s. 230.03 (3), Wis. Stats., must follow the Handbook's provisions, but agencies may establish their own supplemental provisions. Therefore, the Handbook applies to 35 of the 39 agencies we included in our audit but it does not apply to 4 agencies, including the State of Wisconsin Investment Board, Wisconsin Economic Development Corporation, Wisconsin Housing and Economic Development Authority, and Wisconsin Health and Educational Facilities Authority. Statutes authorize these four independent agencies to develop their own policies.

The Handbook contained provisions pertaining to telework, which it defined to be a work flexibility arrangement under which employees perform the duties and responsibilities of their positions from approved alternate worksites other than their assigned headquarters on one or more days per week on a standard and recurring basis. For example, the Handbook required agencies to implement agreements that specified job schedules and work duties while employees teleworked.

A total of 38 agencies responded to our February 14, 2023 request for their telework policies and blank agreements that were in effect on January 1, 2023, including 32 agencies that provided their policies and blank agreements and 2 agencies—the State of Wisconsin Investment Board and Wisconsin Economic Development Corporation—that provided their policies but indicated they did not require employees to sign agreements. The then-Secretary of State did not respond to our request and subsequently retired on March 17, 2023.

Four agencies indicated they did not have telework policies or agreements.

Four of the 38 agencies that responded to our request indicated they did not have either telework policies or agreements, including:

- the Office of the State Treasurer, which is led by a constitutionally elected official who indicated he was the agency's only staff member;
- the Wisconsin Board of Commissioners of Public Lands, which was authorized 9.5 full-time equivalent (FTE) staff positions in fiscal year (FY) 2022-23 and indicated its employees could telework based on their positions and the agency's needs;
- the Wisconsin Employment Relations Commission, which was authorized 6.0 FTE staff positions in FY 2022-23 and indicated its chairman verbally managed telework for its employees; and
- the Wisconsin Health and Educational Facilities Authority, which had 4 staff according to its annual report for FY 2021-22.

Amount of Telework Allowed

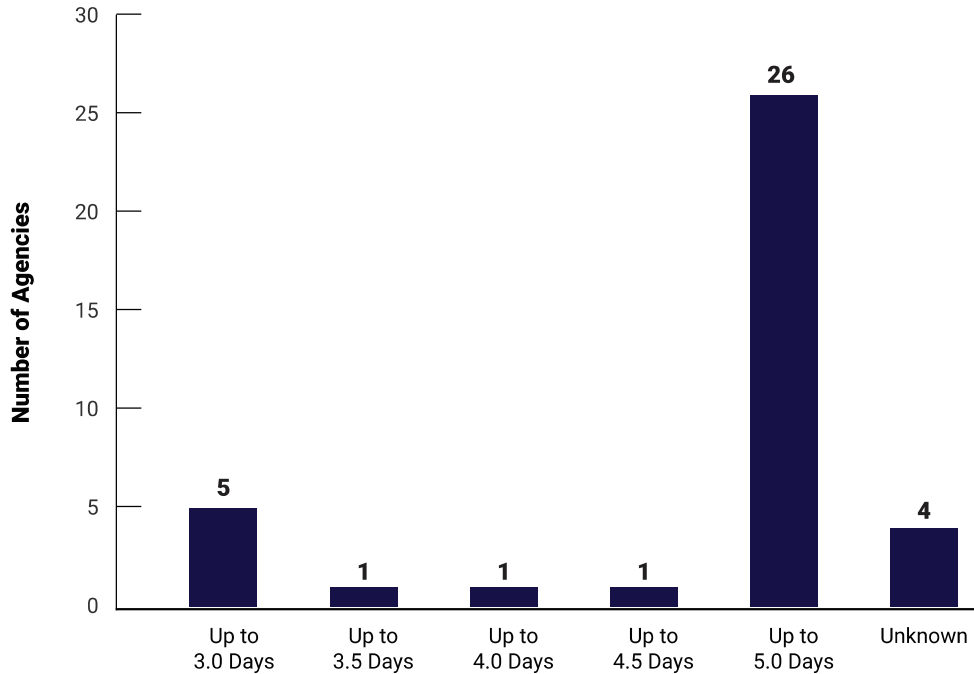
The Handbook did not specify a maximum number of days per week that employees were allowed to telework. Instead, each agency determined how often its employees were allowed to telework. The policies of some agencies indicated employees could typically telework a specified number of days per week but allowed employees to request to telework additional days. We reviewed the telework policies and blank agreements provided to us in order to determine the maximum number of days per week each agency's employees were allowed to telework.

The policies of 26 agencies allowed employees to telework up to 5.0 days per week.

As shown in Figure 1, the policies of 26 agencies allowed employees to telework up to 5.0 days per week, as of January 1, 2023. As noted, four agencies indicated they did not have telework policies.

Figure 1

Maximum Number of Days per Week That Agency Policies Allowed Employees to Telework¹
 January 1, 2023



¹ According to the telework policies provided to us. Four agencies indicated they did not have such policies.

The State of Wisconsin Investment Board’s policies allowed employees to telework up to 5.0 days per week and indicated that the frequency employees were expected to work in the office was based, in part, on the distance they resided from the agency’s headquarters building in Madison. For example, employees who resided in Dane County or less than 30 miles from this building were expected to work in the office at least 3.0 days per week, employees who lived from 30 to 59 miles from this building were expected to work in the office at least 2.0 days per week, and employees who resided 60 miles or more from this building were expected to work in the office at least 1.0 day per week.

Consideration of Work Performance and Job Characteristics

The telework policies and blank agreements of five agencies did not consider an employee's work performance when determining eligibility to telework.

The Handbook required agencies to consider an employee's work performance when determining eligibility to telework. A total of 31 of the 35 agencies that were required to follow the Handbook provided us with either their telework policies or blank agreements. We found that when determining eligibility to telework, and as shown in Appendix 3, the telework policies and blank agreements indicated:

- 26 agencies considered an employee's work performance, including 21 agencies that prohibited telework based on documented work performance assessments, such as formal discipline, performance improvement plans, and employee evaluations; and
- 5 agencies did not consider an employee's work performance.

The telework policies and blank agreements of 20 agencies did not consider an employee's need to access confidential information when determining eligibility to telework.

The Handbook required agencies to consider job characteristics when determining an employee's eligibility to telework, including whether an employee can follow security policies if confidential information is taken to or accessed from an alternate worksite. We found that when determining eligibility to telework, and as shown in Appendix 4, the telework policies and blank agreements provided to us by the 31 agencies indicated:

- 20 agencies did not consider an employee's need to access confidential information; and
- 11 agencies considered an employee's need to access confidential information.

Permitted Telework Locations

The Handbook did not require employees to telework exclusively at their residences, and none of the telework policies or blank agreements provided to us required employees to telework exclusively at their residences. The Handbook indicated employees were generally expected to work in Wisconsin and required them to obtain approval from their appointing authorities and human resources managers before teleworking in other states. The Handbook did not indicate whether telework outside of the U.S. was permitted.

The telework policies and blank agreements of 25 agencies permitted employees to telework in other states in certain circumstances.

As shown in Appendix 5, the telework policies and blank agreements provided to us by the 31 agencies required to follow the Handbook indicated:

- 25 agencies permitted employees to telework in other states in certain circumstances, including 2 agencies—the departments of Public Instruction and Veterans Affairs—that permitted employees to telework outside of the U.S. in certain circumstances;
- 4 agencies did not address telework outside of Wisconsin; and
- 2 agencies restricted telework to Wisconsin.

Telework Best Practices

We identified 28 telework best practices.

We identified 28 telework best practices based on our review of the federal Telework Enhancement Act of 2010, as well as documents from GAO, the federal Office of Personnel Management, the National Institute of Standards and Technology, and other organizations that established telework best practices. These best practices pertain to telework participation as well as telework policies and agreements. Each of the 28 best practices is shown in Appendix 6.

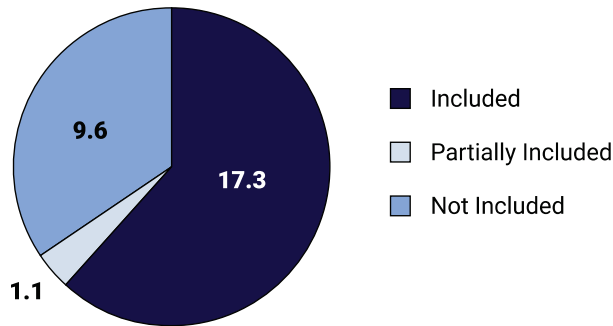
We determined the extent to which the telework policies and blank agreements provided to us included the 28 best practices. In some instances, a best practice could be partially included. For example, one best practice indicates that policies should specify guidelines and requirements for maintaining safe telework worksites. If we found that a given agency’s policies required employees to maintain safe telework worksites but did not specify any guidelines or requirements for doing so, we determined the best practice was partially included in the policies.

The telework policies and blank agreements of agencies included an average of 17.3 of the 28 best practices.

As shown in Figure 2, we found that the telework policies and blank agreements of agencies included an average of 17.3 of the 28 best practices (61.8 percent). Four agencies—Office of the State Treasurer, Wisconsin Board of Commissioners of Public Lands, Wisconsin Employment Relations Commission, and Wisconsin Health and Educational Facilities Authority—indicated they did not have telework policies or agreements and, as a result, we determined that none of the best practices were included. Appendix 7 indicates the extent to which the telework policies and blank agreements of each of the 38 agencies included the best practices.

Figure 2

**Average Number of 28 Telework Best Practices That Were Included
in Agency Policies and Blank Agreements¹**
January 1, 2023



¹ As indicated by the telework policies and blank agreements that agencies provided to us. Four agencies indicated they did not have telework policies or agreements and, as a result, we determined that none of the best practices were included. Each of the 28 best practices is shown in Appendix 6.

Some agencies indicated other policies and documents, such as the State Compensation Plan, included some of the 28 best practices that were not included in agency telework policies and blank agreements. However, we focused our review on telework policies and blank agreements, which we believe are the primary sources of information on which employees would rely to understand telework issues and requirements.

Alternative Work Pattern Plans

Administrative rules require agencies to develop alternative work pattern plans and submit them biennially to DOA.

Section ER 42.02 (1), Wis. Adm. Code, defines an alternative work pattern as a work schedule that differs from a standard work schedule for a full-time employee. Section ER 42.03, Wis. Adm. Code, requires agencies to develop alternative work pattern plans that contain information such as policies and procedures for implementing alternative work patterns and biennially submit the plans to DOA. In response to our request for the most recently submitted plans, DOA indicated it had not consistently received the plans in recent years. The 13 plans that DOA provided to us were dated from 2018 to 2023.

Section ER 42.05, Wis. Adm. Code, requires the administrator of DOA's Division of Personnel Management to review and approve the submitted plans. Statutes allow the administrator to delegate any of the duties specified in ch. 230, Wis. Stats., to an agency's appointing authority, who must accept this delegated authority through a written agreement. The Handbook indicated the administrator in June 2020 delegated authority to each agency to review and approve its own plan.

We requested the written agreement for each agency, but DOA indicated it was unable to locate any of them. Therefore, we conclude these written agreements do not exist.

Section ER 42.06, Wis. Adm. Code, requires the administrator of DOA's Division of Personnel Management to monitor and evaluate each agency's progress toward achieving its alternative work pattern goals and objectives. DOA indicated it did not monitor and evaluate such progress but was considering how best to do so in the future.

To improve its oversight of alternative work pattern plans, DOA should comply with statutes and administrative rules.

To improve its oversight of alternative work pattern plans, DOA should comply with statutes and administrative rules. DOA should biennially obtain from each agency an alternative work pattern plan, and it should either review and approve each alternative work pattern plan or execute written agreements with agencies to delegate this responsibility. In addition, DOA should monitor and evaluate each agency's progress toward achieving its alternative work pattern goals and objectives. Taking these actions will ensure DOA complies with statutes and administrative rules.

Recommendation

We recommend the Department of Administration:

- *biennially obtain from each agency an alternative work pattern plan, as required by s. ER 42.03, Wis. Adm. Code;*
- *either review and approve each alternative work pattern plan or execute written agreements with agencies to delegate this responsibility, as required by s. ER 42.05, Wis. Adm. Code, and statutes;*
- *monitor and evaluate each agency's progress toward achieving its alternative work pattern goals and objectives, as required by s. ER 42.06, Wis. Adm. Code; and*
- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement these recommendations.*

■ ■ ■ ■

Telework in Executive Branch Agencies

We used the available data to analyze the extent to which employees teleworked in early 2023.

We used the available data to analyze the extent to which employees teleworked in early 2023. In responding to our survey, 22 of 38 agencies indicated telework somewhat or considerably increases the efficiency of their operations, 29 agencies indicated they had not assessed in writing within the past year the effects of telework on their operations, and 29 agencies indicated they did not centrally track whether employees worked in the office on a given day. On January 1, 2023, 3,667 of 18,657 employees (19.7 percent) at 15 agencies we selected had agreements that permitted them to telework, including 3,202 employees whose agreements permitted them to telework an average of 2.7 days per week. From January 1, 2023, through June 2, 2023, 3,439 employees used their key cards at four buildings where they were headquartered an average of 1.3 days per week. The data indicate some employees may not have worked in the office as frequently as indicated by their agreements.

Survey of Agencies

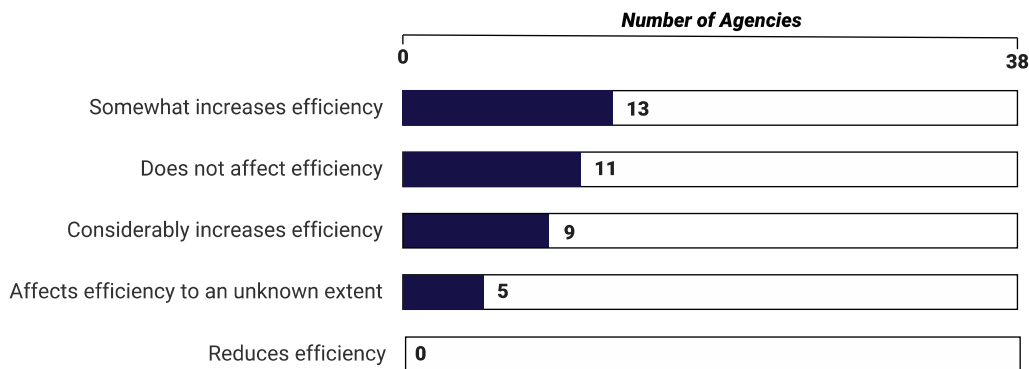
In May 2023, we surveyed 39 agencies about their perspectives on telework issues, and 38 agencies (97.4 percent) responded. The Wisconsin Board of Commissioners of Public Lands did not respond. As noted, it also did not provide us with its telework policies or blank agreement.

A total of 22 responding agencies indicated telework somewhat or considerably increases the efficiency of their operations.

As shown in Figure 3, 22 of 38 responding agencies (57.9 percent) indicated telework somewhat or considerably increases the efficiency of their operations. No agency indicated telework reduces the efficiency of its operations. Appendix 8 lists the response of each of the 38 agencies.

Figure 3

Agency-Reported Effects of Telework on the Efficiency of Agency Operations¹



¹ According to 38 agencies that responded to our May 2023 survey.

A total of 29 responding agencies indicated they had not assessed in writing within the past year the effects of telework on their operations.

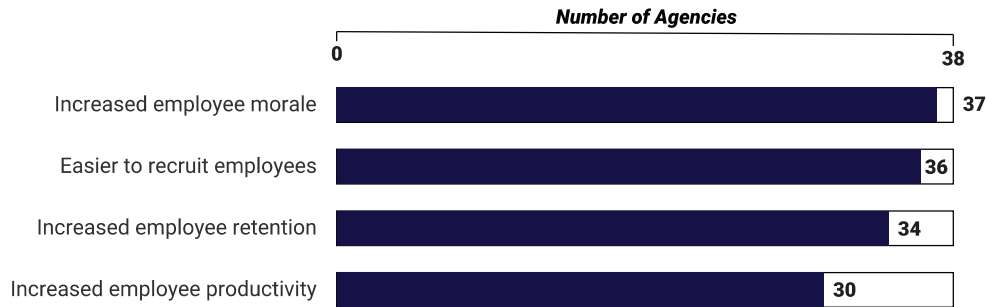
Although 22 responding agencies indicated telework somewhat or considerably increases the efficiency of their operations, 29 agencies (76.3 percent) indicated they had not assessed in writing within the past year the effects of telework on their operations. In contrast, nine agencies (23.7 percent) indicated that they had completed written assessments, including through performance measures pertaining to their operations and surveys of employee satisfaction and engagement. Appendix 8 shows these nine agencies.

Responding agencies cited multiple advantages of allowing their employees to telework.

As shown in Figure 4, responding agencies cited multiple advantages of allowing their employees to telework, including 37 agencies (97.4 percent) that indicated telework increases employee morale. Appendix 9 shows how each agency responded. A total of 14 agencies cited advantages not listed by our survey, including 6 agencies that indicated telework saves employees time and money or contributes to increased employee satisfaction with their work-life balance, 5 agencies that indicated they were able to hire more staff outside of the Madison and Milwaukee areas, and 2 agencies that indicated telework allowed them to consolidate office space and reduce costs.

Figure 4

Agency-Reported Advantages of Allowing Employees to Telework, by the Number of Agencies That Cited a Given Advantage¹

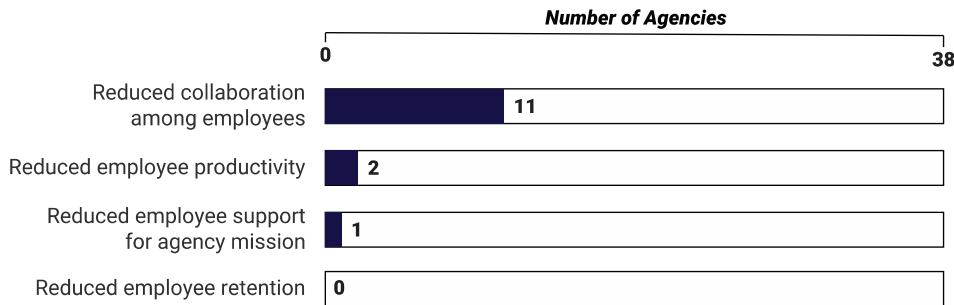


¹ According to 38 agencies that responded to our May 2023 survey. Agencies could cite multiple advantages that our survey listed.

Our survey asked agencies to indicate whether four specific potential disadvantages to telework pertained to them. As shown in Figure 5, few agencies cited these potential disadvantages. Appendix 10 indicates how each agency responded. Nine agencies cited disadvantages not listed in our survey, including that telework makes it more challenging to keep and maintain a sense of community in the workplace.

Figure 5

Agency-Reported Disadvantages of Allowing Employees to Telework, by the Number of Agencies That Cited a Given Disadvantage¹



¹ According to 38 agencies that responded to our May 2023 survey. Agencies could cite multiple disadvantages that our survey listed.

In response to our survey, and as shown in Appendix 11, 14 agencies (36.8 percent) indicated they allowed employees to telework outside of Wisconsin. Agencies specified multiple reasons for doing so, including to recruit and retain employees with the necessary experience and skills, allow employees to work while traveling or addressing medical and other issues, and benefit employees who lived in other states, including those whose offices are near those states.

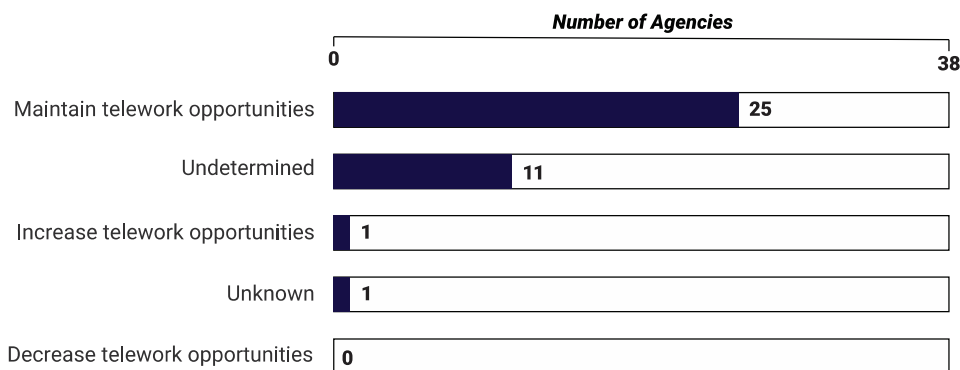
A total of 29 responding agencies indicated they did not centrally track telework.

A total of 29 of 38 responding agencies (76.3 percent) indicated they did not centrally track whether employees worked in the office on a given day, as shown in Appendix 12. A number of agencies indicated that telework is tracked by individual supervisors, agreements, or software.

As shown in Figure 6, 25 responding agencies (65.8 percent) indicated they planned to maintain existing telework opportunities for their employees in the coming year. Appendix 13 indicates how each agency responded. No agency indicated it planned to decrease telework opportunities in the coming year.

Figure 6

Agency-Reported Plans for Telework in the Coming Year¹



¹ According to 38 agencies that responded to our May 2023 survey.

Extent of Telework

We attempted to obtain internet protocol (IP) address data that would have allowed us to determine how often employees used their state computers when they were not working in the office, as well as the locations where they used their state computers. However, DOA indicated it did not have such data. Therefore, to estimate how often employees teleworked in early 2023, we considered available information, including the extent to which employees had signed agreements that permitted them to telework or used their key cards at four state office buildings.

Telework Agreements

We selected 15 agencies and analyzed data for the agreements as of January 1, 2023, that these agencies had executed with 3,667 employees in permanent, project, and appointed positions, including:

- 13 agencies that used the sample agreement that DOA made available to them because these agencies were in one of the four regions in which DOA organized certain human resources functions; and
- the departments of Health Services and Corrections, which were in two other regions and used their own agreements.

The Handbook required all 15 agencies to execute agreements with employees who telework. The policies of all 15 agencies required the agreements to be reviewed at least annually. Agencies indicated supervisors typically decided whether to permit employees to telework.

We analyzed 3,667 agreements dated January 1, 2023, or up to one year earlier, but we excluded 1,892 agreements older than January 1, 2022. DOA indicated some supervisors may have permitted employees with older agreements to continue to telework even if the supervisors did not update dates on the agreements. Because the supervisory reviews were not documented, we did not consider these agreements older than January 1, 2022, to remain valid in 2023.

***On January 1, 2023,
19.7 percent of
18,657 employees of the
15 agencies we selected
had agreements.***

As shown in Table 1, we found that 19.7 percent of 18,657 employees at the 15 agencies we selected had agreements on January 1, 2023. This proportion ranged from 69.2 percent of employees at the Public Service Commission to 0.0 percent of employees at six small agencies: the Department of Tourism, Wisconsin Higher Educational Aids Board, Wisconsin Labor and Industry Review Commission, Wisconsin Arts Board, Wisconsin Board on Aging and Long Term Care, and Wisconsin Board for People with Developmental Disabilities. If we had included the 1,892 agreements older than January 1, 2022, we would have found that 29.8 percent of the 18,657 employees had agreements.

Table 1

Employees with Agreements at 15 Agencies We Selected

January 1, 2023

Agency	Number of Employees		Proportion of Employees with Agreements
	With Agreements	Total ¹	
Public Service Commission	101	146	69.2%
Safety and Professional Services	106	238	44.5
Health Services	1,615	5,667	28.5
Administration	372	1,334	27.9
Educational Communications Board	11	49	22.4
Office of the Commissioner of Insurance	26	124	21.0
Corrections	1,209	7,922	15.3
Financial Institutions	12	132	9.1
Transportation	215	2,933	7.3
Other Agencies ²	0	112	0.0
Total	3,667	18,657	19.7

¹ According to the State’s human resources system.

² Includes the Department of Tourism, Wisconsin Higher Educational Aids Board, Wisconsin Labor and Industry Review Commission, Wisconsin Arts Board, Wisconsin Board on Aging and Long Term Care, and Wisconsin Board for People with Developmental Disabilities.

A total of 80.3 percent of the 18,657 employees did not have agreements dated January 1, 2023, or up to one year earlier. Employees may not have agreements for a number of reasons. Some employees may not telework, while others may not be allowed to telework, such as those who work in correctional institutions. Nevertheless, we question whether 80.3 percent of 18,657 employees at the 15 agencies we selected did not regularly telework in early 2023.

DOA should require supervisors to document in writing their reviews of all agreements at least annually. If such reviews are not documented, managers will be unable to easily determine the extent to which employees have permission to telework, particularly if certain supervisors have left agency employment.

Recommendation

We recommend the Department of Administration:

- *require supervisors to document in writing their reviews of all telework agreements at least annually; and*

- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement this recommendation.*

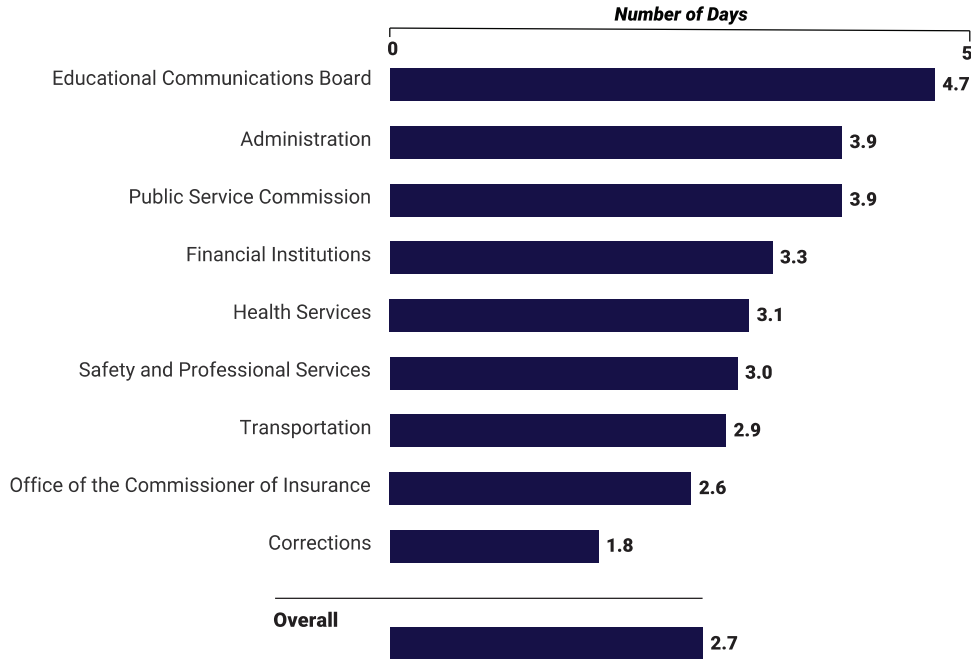
We found that some agreements did not specify the days of the week that employees could telework. The agreements for 1,209 employees at the Department of Corrections indicated a number of days per month or hours per pay period that telework was permitted. We found that other agreements indicated employees would both work in the office and telework on given days of the week, including the agreements for 465 employees at the Department of Health Services.

On January 1, 2023, 3,202 employees at 9 of the 15 agencies we selected had agreements that permitted them to telework an average of 2.7 days per week.

As shown in Figure 7, 3,202 employees at 9 of the 15 agencies we selected had agreements on January 1, 2023, that permitted them to telework an average of 2.7 days per week. As noted, no employees at 6 of the 15 agencies had agreements on that date.

Figure 7

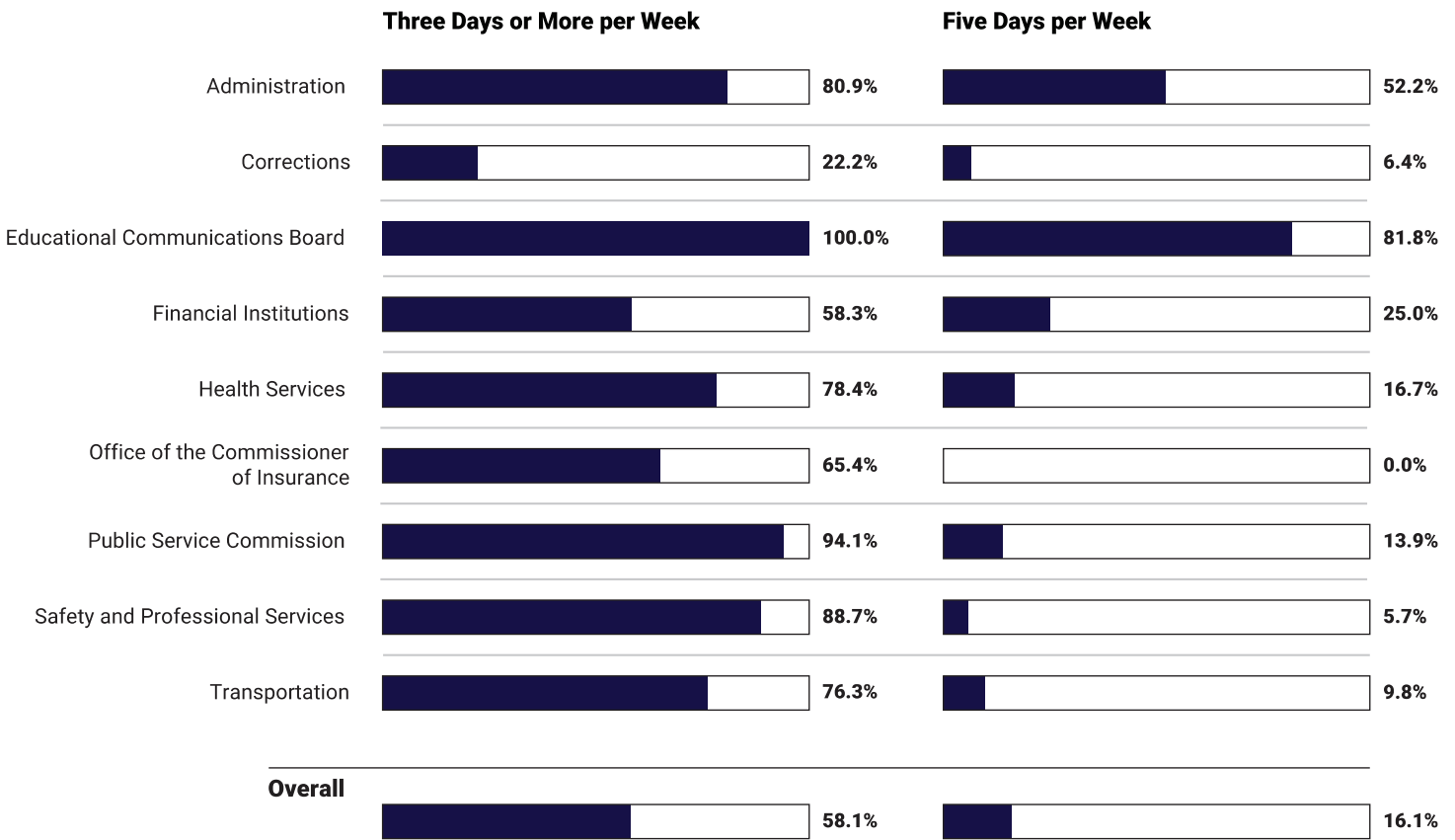
Average Days per Week That Agreements Permitted Employees at Nine Agencies to Telework
January 1, 2023



As shown in Figure 8, we found that 58.1 percent of the 3,202 employees at nine agencies we selected had agreements that permitted them to telework three days or more per week, and 16.1 percent had agreements that permitted them to telework for five days per week.

Figure 8

Proportion of Agreements That Permitted Employees at Nine Agencies to Telework Three Days or More per Week
January 1, 2023



Key Card Use

As part of its security responsibilities, the State Capitol Police maintains data on when employees use their key cards at certain state office buildings. We analyzed these data for the period from January 1, 2023, through June 2, 2023, for four buildings in Madison, including:

- the Hill Farms State Office Building (4822 Madison Yards Way) in which the Public Service Commission, the Wisconsin Higher Educational Aids Board, and the departments of Employee Trust Funds, Financial Institutions, Safety and Professional Services, and Transportation are located;
- the State Human Services Building (1 West Wilson Street) in which the Department of Health Services is located;
- the Administration Building (101 East Wilson Street) in which DOA is located; and
- the State Corrections Building (3099 East Washington Avenue).

The extent to which employees use their key cards depends on several factors. On a given day, employees may work in the buildings where they are headquartered, work at other locations associated with their work duties, telework, or use leave time. Some employees do not work full-time. Employees may need to use their key cards to enter locked buildings but may not need to use them to enter buildings open to the public. In addition, employees may be able to enter some buildings in groups even if only one employee uses a key card to open a door. As a result, these data do not indicate the precise extent to which employees actually worked in the buildings.

From January 1, 2023, through June 2, 2023, 3,439 employees each used their key cards at the building where they were headquartered an average of 1.3 days per week.

We used the key card data to estimate the average number of days per week permanent and project employees worked in four state office buildings where they were headquartered on January 1, 2023, according to the State's human resources system. We found that 3,439 employees each used their key cards at the building where they were headquartered an average of 1.3 days per week from January 1, 2023, through June 2, 2023.

We analyzed whether employees with agreements dated January 1, 2023, or up to one year earlier, used their key cards at buildings where they were headquartered as frequently in a given week as expected, based on their agreements. For example, if an agreement indicated an employee was permitted to telework four days per week, an employee may be expected to work in the office one day per week. As noted, some agreements did not specify the days of the week that employees could telework. Therefore, to complete this analysis, we determined the number of days per week that 1,443 employees used their key cards at four buildings over the 22-week period from

January 1, 2023, through June 2, 2023. All 1,443 employees had agreements that were dated January 1, 2023, or up to one year earlier.

In early 2023, 33.7 percent of 1,443 employees used their key cards at four buildings less frequently than expected, based on their agreements.

We found that 486 of the 1,443 employees (33.7 percent) used their key cards at the four buildings less frequently than expected, based on their agreements, during 75.0 percent or more of the 22 weeks that elapsed from January 1, 2023, through June 2, 2023. Except for 13, all of these 486 employees remained employed with their agencies and were headquartered at their building during the entire 22 weeks. However, some employees may not have used their key cards as frequently as expected because they used leave time. Nevertheless, we question whether these 486 employees worked in the office as frequently as expected.

In early 2023, 122 employees who did not have agreements on January 1, 2023, did not use their key cards at buildings during the entire 22-week period.

We also analyzed the extent to which employees who did not have agreements on January 1, 2023, used their key cards at the four buildings where they were headquartered over the 22-week period from January 1, 2023, through June 2, 2023. We found that 849 such employees used their key cards at the buildings 1.8 days per week on average, including 122 employees who did not use their key cards at the buildings during the entire 22-week period. All but 5 of these 122 employees were employed at the same agency and headquartered in the same building for the entire 22-week period. The available data did not indicate how often the 849 employees should have worked in the office, but we question whether they did so as frequently as expected, given that none of them had agreements and, therefore, likely were expected to work in the office exclusively.

Employee Travel

Employees are assigned headquarters, which statutes define as the locations of their permanent worksites. A headquarters location may be the address where an agency's offices are located, or it may be the address where an employee resides. The State Compensation Plan requires an appointing authority to approve permanent worksites that are in the best interest of the State. DOA indicated agencies are expected to record the headquarters in the State's human resources system.

Employee Residences

On January 1, 2023, 26 employees resided in states not contiguous to Wisconsin.

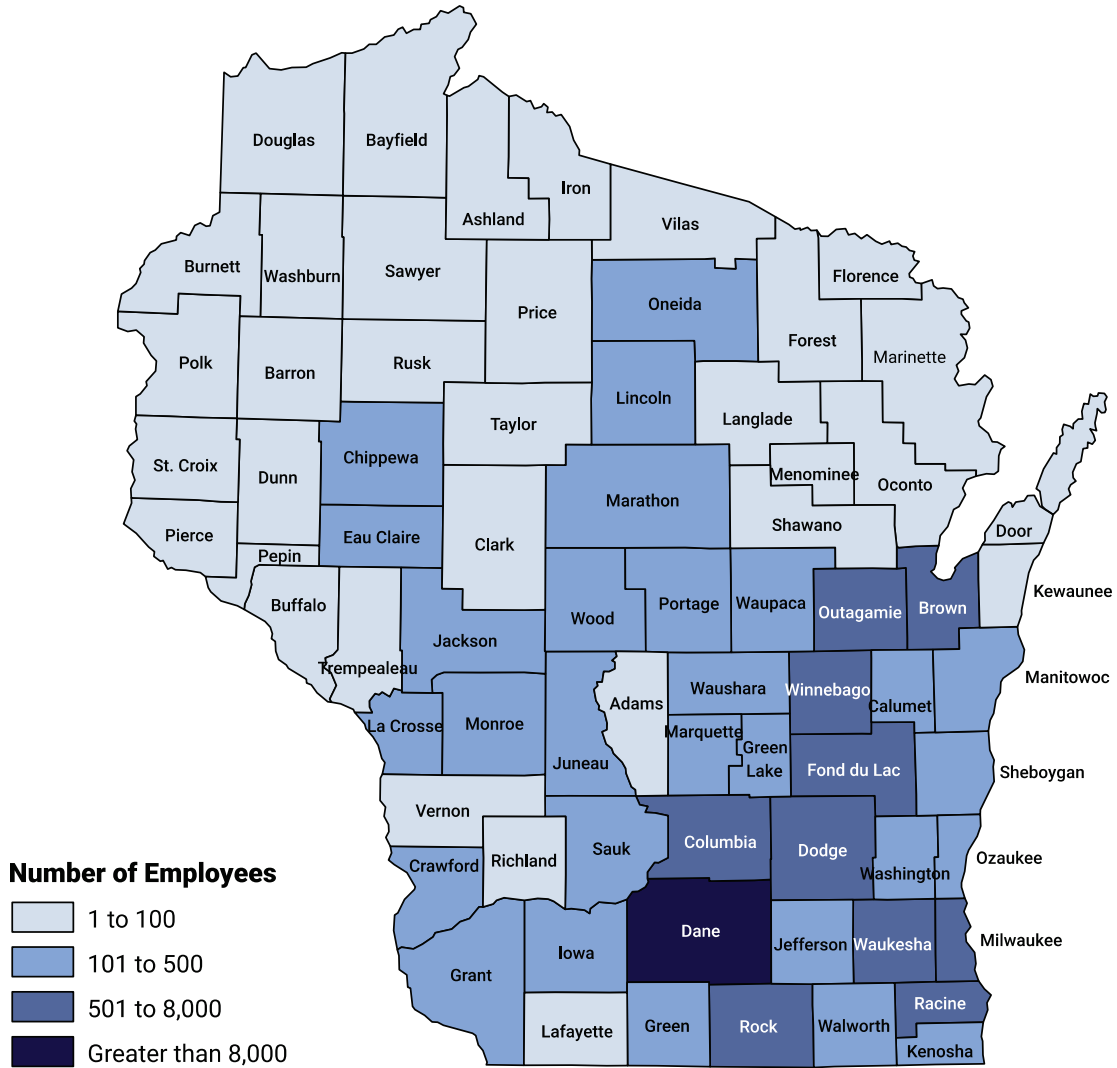
We used the State's human resources system to determine the residences of 27,455 employees on January 1, 2023, and found that:

- 27,168 employees resided in Wisconsin (99.0 percent);
- 261 employees resided in states contiguous to Wisconsin (1.0 percent); and
- 26 employees resided in 16 states not contiguous to Wisconsin (0.1 percent).

As shown in Figure 9, employees resided in each Wisconsin county on January 1, 2023. The greatest numbers of employees resided in Dane and Milwaukee counties.

Figure 9

Number of Employees Who Resided in Wisconsin Counties¹
January 1, 2023



¹ According to the State's human resources system. Excludes 287 employees who resided outside of Wisconsin.

***On January 1, 2023,
388 employees resided
two hours or more away
from their headquarters.***

We determined the driving distances between the residence addresses and headquarters of employees on January 1, 2023. We found that 388 employees resided two hours or more away from their headquarters, which means that they would need to travel at least four hours if they were to drive to their headquarters and return to

their residences on the same day. The 388 employees resided a median of 2.6 hours from their headquarters.

As shown in Table 2, 148 employees resided two hours or more away from their headquarters and were expected to work at their headquarters three days or more per week. This included 139 employees who did not have agreements, indicating they may have been expected to travel to their headquarters every day of their work weeks. Although some employees may be willing to regularly travel two hours or more to their headquarters, we question whether the 148 employees worked in the office as frequently as expected.

Table 2

Extent to Which Employees Who Resided Two Hours or More Away from Their Headquarters Had Agreements, by Agency
January 1, 2023

Agency	Number of Employees Who:		Total
	Did Not Have Agreements	Had Agreements Indicating Three Days or More of In-Office Work	
Health Services	22	0	22
Corrections	36	6	42
Administration	35	1	36
Transportation	31	1	32
Wisconsin Board on Aging and Long Term Care	10	0	10
Other ¹	5	1	6
Total	139	9	148

¹ Includes the departments of Financial Institutions, Safety and Professional Services, and Tourism; and the Office of the Commissioner of Insurance and Wisconsin Labor and Industry Review Commission.

Travel Reimbursements

Statutes prohibit employees from being reimbursed for expenses incurred while traveling from their residences to their headquarters. The 2021-23 State of Wisconsin Compensation Plan indicated that for trips that begin or end at an employee’s residence, an employee may be reimbursed for the lesser of the number of miles between a residence and a worksite other than an employee’s headquarters or the number of miles between an employee’s headquarters and that worksite. For example, if an employee were to drive 50 miles from a residence to a

worksite located 25 miles from the employee's headquarters, the employee could be reimbursed for driving 25 miles.

We used the State's expenditure data to examine all \$58,800 in travel reimbursements for expenses incurred in 2022 to 25 employees whose residences on January 1, 2023, were either more than four hours from their headquarters or in states not contiguous to Wisconsin. We selected these employees because they resided the furthest distances from their headquarters, and we determined the extent to which these reimbursements appeared to comply with statutes and the State Compensation Plan.

Our review found \$9,400 in potentially ineligible travel reimbursements was paid to four employees.

Our review found \$9,400 in potentially ineligible travel reimbursements was paid to four employees. We found that:

- \$6,200 was paid to two Wisconsin Historical Society employees who resided in two states that were not contiguous to Wisconsin but were headquartered in Madison, according to the State's human resources system. The Wisconsin Historical Society reimbursed these employees for airfare, ground transportation, meals, and lodging costs for travel to Madison. The Wisconsin Historical Society provided us with one employee's agreement, which the agency indicated documented the employee's headquarters as being in another state, and the agency provided us with an email message indicating it was aware that the second employee resided in another state. The Wisconsin Historical Society did not provide us with written explanations of why it was in the best interest of the State to headquarter these two employees in other states and, therefore, we conclude no such written explanations exist.
- \$3,200 was paid to two employees of the departments of Veterans Affairs and Tourism who were headquartered in Madison, according to the State's human resources system, but resided elsewhere in Wisconsin. The two employees were reimbursed for mileage and meals for travel to Madison and for incorrect travel distances. Documentation provided to us indicated the two agencies knew the employees resided elsewhere in Wisconsin, but the documentation did not indicate that the residences of the two employees were their headquarters.

We provided DOA with information on all \$9,400 in travel reimbursements that we question. It is possible that employees who resided less than four hours from their headquarters may also have been reimbursed for travel expenditures that may not be allowed by statutes or the State Compensation Plan.

DOA should ensure employees are reimbursed only for allowable travel expenditures.

DOA should require agencies either to provide written documentation to justify the travel reimbursements we question or require the employees to repay the unallowable travel reimbursements. DOA should review the State’s expenditure data to determine whether additional employees may have been reimbursed for unallowable travel costs, and then require the repayment of any unallowable reimbursements that are identified. In addition, DOA should create written policies that require agencies to maintain accurate and up-to-date headquarters information in the State’s human resources system. Taking these actions will help to ensure taxpayer funds are spent appropriately in the future.

Recommendation

We recommend the Department of Administration:

- *require agencies either to provide written documentation to justify the travel reimbursements we question or require the employees to repay the unallowable travel reimbursements;*
- *review the State’s expenditure data to determine whether additional employees may have been reimbursed for unallowable travel costs, and then require the repayment of any unallowable reimbursements that are identified;*
- *create written policies requiring agencies to maintain accurate and up-to-date headquarters information in the State’s human resources system; and*
- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement these recommendations.*

■ ■ ■ ■

Space Management

We assessed space management in executive branch agencies in 2023.

We assessed space management in executive branch agencies in 2023. The average proportion of workstations in use during our six visits to the offices of 15 agencies in July 2023 and August 2023 ranged from 34.5 percent to 0.0 percent. The available data indicated employees at 12 agencies each used their key cards at buildings where they were headquartered an average of 1.9 days or less per week from January 1, 2023, through June 2, 2023. Our analysis of space utilization, which measures the extent to which agencies use their office space, indicates the State could consider additional consolidation of office space beyond the amount anticipated by DOA's *Vision 2030*. We recommend DOA improve space management, including by requiring all agencies to provide accurate information on the extent to which employees work in the office, ensuring all agencies follow DOA's office space standards and assign workstations only to employees who typically work in the office at least three days per week, independently assessing information provided by agencies that are consolidating office space, and helping agencies to determine the amount and types of office space to request.

DOA Office Space Standards

Statutes indicate DOA is responsible, subject to approval of the Governor, for all functions relating to the leasing, acquisition, allocation, and utilization of all real property of the State. DOA developed office space standards that indicate they apply to most office buildings the State owns and leases but not to buildings owned or leased by UW System. The standards indicate the amount of workstation space that agencies should typically provide to employees

in various types of positions, such as department secretaries, managers, and supervisors. These standards are not required by statutes or administrative rules.

Employees who typically work in the office three days or more per week may be assigned their own workstations, according to DOA's office space standards.

In March 2023, and after our audit began, DOA updated its office space standards for the first time since April 2011, in part to take into account the increased amount of telework that has occurred in recent years. The standards indicate employees who typically work in the office three days or more per week may be assigned their own workstations, but employees who typically work in the office fewer than three days per week should use shared workstations, which are not assigned to specific employees but instead can be used by any employee on a given day.

DOA does not verify the accuracy of information agencies provide regarding their office space requests.

DOA indicated agencies are responsible for providing it with information about the amount of office space they require. When agencies request to have additional space, consolidate their existing space, or move to new office buildings, agencies provide DOA with information such as their numbers of employees and the amount and types of office space they are requesting. However, DOA does not verify the accuracy of information agencies provide regarding their office space requests.

Vision 2030

Statutes permit DOA to sell state office buildings when it is in the best interest of the State to do so. However, statutes require DOA to first obtain approval from the State Building Commission and the Joint Committee on Finance.

DOA's Vision 2030 is a multiyear plan for consolidating state office space throughout the state.

In May 2021, DOA released *Vision 2030*, which is a multiyear plan for consolidating state office space throughout the state. Under a March 2023 update to *Vision 2030*, DOA proposed to sell two General Executive Facility (GEF) buildings in downtown Madison that are occupied by multiple agencies, the State Human Services Building in which the Department of Health Services is headquartered, and the Milwaukee State Office Building, which was at the time of our field work occupied by nine agencies. DOA proposed to move the agencies that currently occupy space in these buildings, as well as other agencies, into other buildings, such as the Hill Farms State Office Building. DOA indicated it plans to continue updating its efforts to consolidate office space in order to reflect the ongoing needs of agencies.

To help implement *Vision 2030*, DOA contracted with a Madison-based firm that met with and surveyed agencies in spring 2022 about their space requests. In February 2023, this firm completed a space consolidation study of 26 agencies. The study indicated that 18 of the 26 agencies had office space that could be consolidated, in part because of the extent to which employees of these agencies teleworked. The study incorporated information provided by the agencies, including their current office space and requested future space, telework plans,

number of workstations and office usage, and anticipated growth in the numbers of their employees. As shown in Table 3, the study indicated the existing amount of office space used by the 26 agencies could be reduced by 641,800 square feet (26.0 percent).

Table 3

Potential Consolidation of Office Space for 26 Agencies
February 2023 Space Consolidation Study¹

Office Space	Square Feet
Existing Amount	2,467,600
Reduced Amount	(641,800)
Amount after Consolidation	1,825,800

¹ The study was completed to help implement DOA's *Vision 2030*.

Anticipated office space after consolidation as a proportion of an agency's office space before consolidation ranged from 15.8 percent to 103.4 percent for 17 agencies.

We reviewed the space consolidation study in order to determine the anticipated reduction in office space in selected buildings for 17 agencies. As shown in Table 4, an agency's anticipated office space after consolidation as a proportion of its office space before consolidation ranged from 15.8 percent at the Department of Workforce Development to 103.4 percent at the Public Service Commission, which indicated it requires more space because it planned to hire additional staff to administer federal funds to expand broadband service in the state.

In a March 2023 update to *Vision 2030*, DOA reported it had:

- established shared workstations in state office buildings;
- consolidated office space, including by moving multiple Department of Children and Families offices into the Tommy G. Thompson Building in Madison; and
- sold state-owned buildings and land, including the Department of Natural Resources' Southeast Regional Headquarters building in Milwaukee.

Table 4

Anticipated Office Space after Consolidation at 17 Agencies
February 2023 Space Consolidation Study¹

Agency	Building	Office Space (square feet)		Anticipated Office Space as a Proportion of Office Space before Consolidation
		Before Consolidation	Anticipated after Consolidation	
Workforce Development	GEF 1	160,400	25,400	15.8%
Public Instruction	GEF 3	70,300	26,000	37.0
Wisconsin Technical College System	Hill Farms D, E, L	19,900	10,500	52.8
Office of the Commissioner of Insurance	GEF 3	51,100	31,500	61.6
Transportation	Hill Farms	227,700	140,400	61.7
Natural Resources	GEF 2	175,300	112,100	63.9
Safety and Professional Services	Hill Farms	45,900	31,300	68.2
Administration	Administration	127,700	88,200	69.1
Health Services	Human Services	274,500	194,700 ²	70.9
Employee Trust Funds	Hill Farms	71,100	52,000	73.1
Justice	Risser Justice Center	116,000	92,400	79.7
Financial Institutions	Hill Farms	35,000	28,900	82.6
Agriculture, Trade and Consumer Protection	Agriculture	86,400	73,400	85.0
Revenue	Revenue	171,403	162,050	94.5
Educational Communications Board	Public Broadcasting	9,900	9,900	100.0
Veterans Affairs	Revenue	19,900	19,900	100.0
Public Service Commission	Hill Farms	31,900	33,000	103.4

¹ The study was completed to help implement DOA's *Vision 2030*.

² As indicated in a March 2023 update to *Vision 2030*.

Under *Vision 2030*, the Office of the Commissioner of Insurance is anticipated to move from GEF 3 to the Administration Building, and the Department of Public Instruction is anticipated to move from GEF 3 to the Tommy G. Thompson Building. The March 2023 update anticipated both moves will occur in 2024, and DOA indicated the plans to move these two agencies were more advanced than the plans for other agencies.

Therefore, in May 2023, we requested DOA to provide relevant planning documentation for moving the Office of the Commissioner of Insurance and the Department of Public Instruction. DOA provided the

minutes of several planning meetings it had held with both agencies and information the Department of Public Instruction had provided it, such as the numbers of employees and the amount of office space the agency requested after moving. DOA also provided proposed floor plans for the agency in the Tommy G. Thompson Building. The documentation provided to us did not indicate the extent to which employees work in the office three days or more per week and, as a result, may be assigned workstations in conformance with DOA's office space standards. In September 2023, we again requested information on the extent to which employees worked in the office three days or more per week. DOA did not provide us with the information, and we therefore conclude DOA did not obtain the information from the two agencies as part of its planning process for *Vision 2030*.

Office Space Usage

The amount of office space an agency needs is determined, in part, by the numbers of its employees who work in the office. Because DOA did not have IP address data or other information that would have allowed us to determine how often employees used their computers while working in the office, we used available information to estimate the extent to which employees worked in the office in 2023. To do so, we relied on:

- site visits to determine the extent to which agency workstations were in use by employees when we visited; and
- the extent to which employees used their key cards at buildings where they were headquartered.

Site Visits

Employees may be assigned workstations where they typically work when they are in the office. Employees who regularly work at their residences or elsewhere may not have assigned workstations but may instead use shared workstations that can be used by any employee. On a given day, both an agency's assigned and its shared workstations may be in use by employees.

From July 2023 through August 2023, we visited 15 agencies in four state office buildings.

We visited 15 agencies that have space in four state office buildings in Madison or Milwaukee on three separate days each from July 2023 through August 2023 in order to determine the extent to which agency workstations were in use during our visits. We determined a workstation was in use if we observed employees in the workstations or saw evidence, such as turned-on computers, that employees were working in the office when we visited. We visited each agency two times from Tuesday through Thursday and one time on Monday or Friday. During each visit, we twice counted the number of workstations in use, including once from 9:00 a.m. to noon and once from 1:00 p.m. to 3:00 p.m. As a

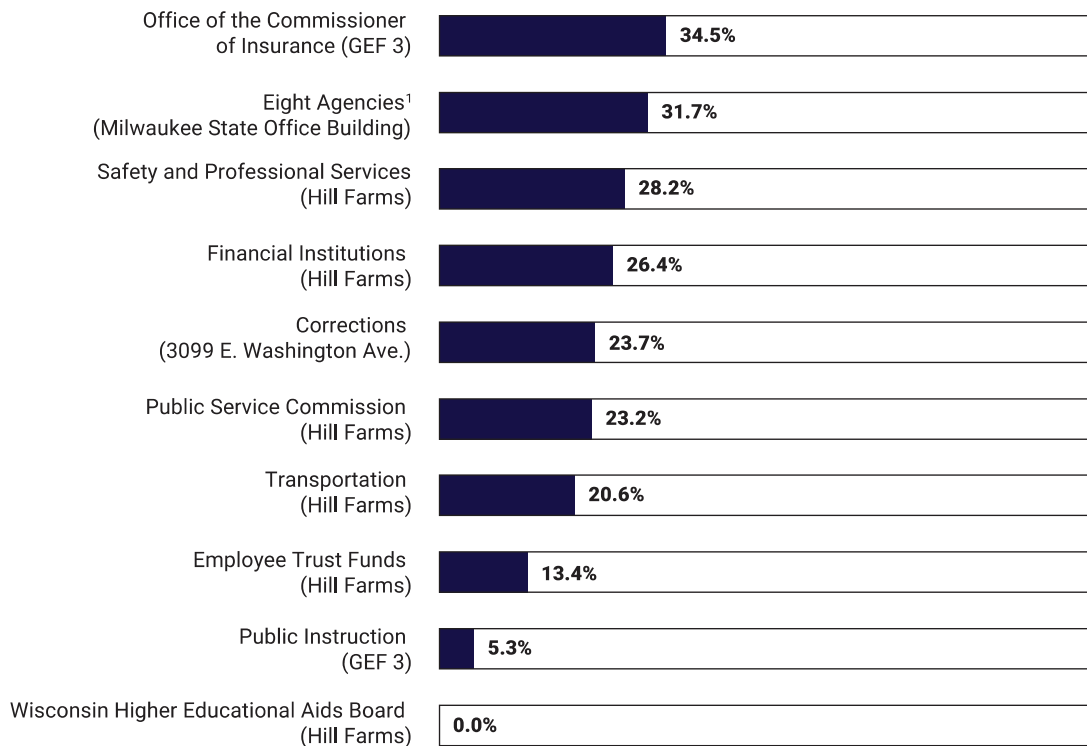
result, we made six visits to each agency. The 15 agencies are listed in Appendix 14.

The average proportion of workstations in use during our site visits to 15 agencies ranged from a high of 34.5 percent to 0.0 percent.

As shown in Figure 10, the average proportion of workstations in use during our site visits ranged from a high of 34.5 percent at the Office of the Commissioner of Insurance’s office in the GEF 3 building to 0.0 percent at the Wisconsin Higher Educational Aids Board’s office in Hill Farms. Combined, an average of 31.7 percent of the workstations of eight agencies that were assigned space in the Milwaukee State Office Building were in use during our site visits.

Figure 10

Average Proportion of Workstations in Use at 15 Agencies during Our Site Visits, by Agency
Based on six visits per agency in July 2023 and August 2023



¹ Includes the departments of Administration, Children and Families, Corrections, Health Services, Revenue, Transportation, Workforce Development, and the Office of the State Public Defender.

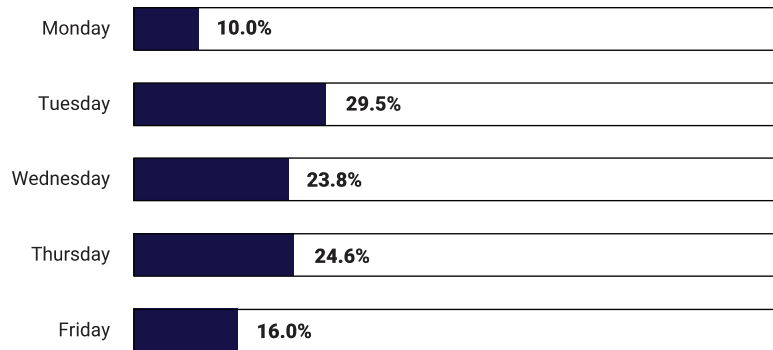
The average proportion of workstations in use was the highest on the Tuesdays we visited.

We determined the extent to which workstations were in use on a given day of the week during our site visits to the 15 agencies. As shown in Figure 11, 29.5 percent of workstations were in use on Tuesdays, which was the highest proportion of any day of the week. In contrast, 10.0 percent of workstations were in use on Mondays, which was the lowest proportion.

Figure 11

**Average Proportion of Workstations in Use at 15 Agencies during Our Site Visits,
by Day of the Week**

Based on six visits per agency in July 2023 and August 2023



The proportion of an agency's workstations in use on a given day depends on multiple factors, including the extent to which employees telework or work at other locations, an agency's vacant authorized staff positions, and the extent to which employees use leave. For example, the Department of Public Instruction indicated that the number of employees who worked in the office varied throughout the year and that employees tend to use more leave time during the summer.

However, we used the State's human resources system to determine the number of vacant authorized staff positions at the office buildings we visited and the extent to which employees headquartered in the buildings we visited used leave time on the days of our visits. We found that, on average, 14.5 percent of authorized staff positions at the buildings we visited were vacant in June 2023 and that, on average, 15.9 percent of employees headquartered at the buildings we visited used leave time on the days of our visits. The extent to which employees on leave would have worked in the office when we visited is unknown.

Our site visits found that a number of agencies had created shared workstations for their employees, and the Department of Health Services and Office of the Commissioner of Insurance indicated they were considering using such workstations to help consolidate office space. In addition to these agency-specific shared workstations, DOA established in six buildings a total of 52 shared workstations that any state employee could reserve and use. We found that each of the 52 shared workstations was reserved, on average, on 2.1 days during the 19 months from September 19, 2021, through April 27, 2023, including 27 workstations (51.9 percent) that were never reserved.

Key Card Use

We used the State Capitol Police’s key card data to determine the average number of days per week from January 1, 2023, through June 2, 2023, that employees used their key cards at certain buildings where they were headquartered on January 1, 2023, according to the State’s human resources system. Our analysis included permanent, project, and limited-term employees, regardless of whether they had agreements. Some employees at times may have worked in the buildings without using their key cards.

From January 1, 2023, through June 2, 2023, employees at 12 agencies used their key cards at buildings where they were headquartered an average of 1.9 days or less per week.

As shown in Table 5, employees at 12 agencies used their key cards at buildings where they were headquartered an average of 1.9 days or less per week from January 1, 2023, through June 2, 2023. The State of Wisconsin Investment Board began moving into its new building at 4703 Madison Yards Way in April 2023 and indicated that not all employees began working in this building until June 2023, which was outside the time period of our analysis.

Table 5

Estimated Average Number of Days per Week That Employees at 12 Agencies Used Their Key Cards at Selected Buildings Where They Were Headquartered, by Agency¹
January 1, 2023, through June 2, 2023

Agency	Building	Average Days per Week
Justice	Risser Justice Center	1.89
State of Wisconsin Investment Board ²	4703 Madison Yards Way	1.87
Transportation	Hill Farms	1.64
Financial Institutions	Hill Farms	1.62
Safety and Professional Services	Hill Farms	1.57
Corrections	3099 East Washington Avenue	1.40
Public Service Commission	Hill Farms	1.27
Ethics Commission	Administration	1.11
Administration	Administration	1.02
Health Services	1 West Wilson	0.78
Wisconsin Higher Educational Aids Board	Hill Farms	0.62
Employee Trust Funds	Hill Farms	0.61

¹ Based on key card data provided by State Capitol Police.

² Key card data for this agency were for the period of May 1, 2023, through June 2, 2023.

Data indicated
50.0 percent or less of
employees used their key
cards on a single day at the
buildings of 8 of the
12 agencies.

We determined the maximum number of employees who were headquartered in and used their key cards at buildings where they were headquartered on a single day over the 22-week period covered by the data. As shown in Table 6, the data indicated more than 60.0 percent of employees used their key cards at the Hill Farms offices of the Department of Financial Institutions and the Public Service Commission one day each from January 1, 2023, through June 2, 2023. The data indicated 50.0 percent or less of employees used their key cards on a single day at the buildings of 8 of the 12 agencies.

Table 6

**Maximum Number of Employees at 12 Agencies Who Used Their Key Cards
at Selected Buildings on a Single Day, by Agency¹**
January 1, 2023, through June 2, 2023

Agency	Building	Number of Employees		Percentage of Total
		Maximum Number Who Used Their Key Cards on a Single Day	Total Number Headquartered in the Building ²	
Financial Institutions	Hill Farms	61	89	68.5%
Public Service Commission	Hill Farms	99	145	68.3
State of Wisconsin Investment Board ³	4703 Madison Yards Way	155	244	63.5
Ethics Commission	Administration	4	7	57.1
Transportation	Hill Farms	441	883	49.9
Justice	Risser Justice Center	181	370	48.9
Safety and Professional Services	Hill Farms	82	179	45.8
Wisconsin Higher Educational Aids Board	Hill Farms	4	9	44.4
Corrections	3099 East Washington Avenue	240	569	42.2
Administration	Administration	181	599	30.2
Employee Trust Funds	Hill Farms	69	267	25.8
Health Services	1 West Wilson	316	1,319	24.0

¹ Based on key card data provided by State Capitol Police.

² Based on the State's human resources system, as of January 1, 2023.

³ Key card data for this agency were for the period from May 1, 2023, through June 2, 2023.

Data indicated 11.0 percent of the employees at the 12 agencies used their key cards at buildings an average of three days or more per week from January 1, 2023, through June 2, 2023.

As noted, DOA's office space standards specify that those employees who typically work in the office three days or more per week may be assigned workstations. The data indicated 11.0 percent of the employees at the 12 agencies used their key cards at buildings an average of three days or more per week from January 1, 2023, through June 2, 2023.

Space Utilization

Space utilization measures the extent to which agencies use their space in buildings.

Space utilization measures the extent to which agencies use their space in buildings. To calculate space utilization for federal office buildings, GAO determined that each employee uses an average of 180.0 square feet of office space, including for workstations, conference rooms, and other areas. In comparison, DOA considers that each employee uses an average of 125.0 square feet, although that amount may vary among agencies.

We calculated space utilization in two ways, including by:

- determining the maximum number of an agency's employees who used their key cards at buildings on a single day, based on the key card data, multiplying that number by 180.0 square feet, and dividing the result by the amount of space an agency anticipates it will have after consolidation occurs as a result of *Vision 2030*; and
- determining the maximum number of workstations in use during our site visits, multiplying that number by 180.0 square feet, and dividing the result by the amount of space an agency anticipates it will have after consolidation occurs as a result of *Vision 2030*.

Additional consolidation of office space could be considered for the agencies we analyzed.

As shown in Table 7, we found that additional consolidation of office space could be considered for the agencies we analyzed. For example, the key card data for the period from January 1, 2023, through June 2, 2023, indicated the Department of Health Services used the equivalent of 29.2 percent of the 194,700 square feet of the office space it anticipates it will have after its office space has been consolidated as a result of *Vision 2030*, and this proportion occurred on the one day when the most employees were in the office during that five-month period of time. Although *Vision 2030* indicates the Public Service Commission requested additional office space, the key card data indicated it used the equivalent of approximately one-half of this expanded space on the one day when the most employees were in the office during the five-month period of time we analyzed, and our site visits indicated it used one-fourth of this expanded space.

Table 7

Anticipated Office Space Utilization Rates for Certain Agencies

	Anticipated Office Space at Selected Buildings ¹ (square feet)	Utilization of Anticipated Space Based on:	
		Maximum Key Card Use ²	Site Visits ³
Agencies in Vision 2030			
Health Services	194,700	29.2%	NA
Transportation	140,400	56.5	48.6%
Justice	92,400	35.3	NA
Administration	88,200	37.0	NA
Employee Trust Funds	52,000	23.9	16.6
Office of the Commissioner of Insurance	31,500	NA	52.5
Safety and Professional Services	31,300	47.1	41.9
Public Service Commission	33,000	54.1	26.2
Financial Institutions	28,900	38.0	30.5
Public Instruction	26,000	NA	23.6
Agency Not in Vision 2030			
Corrections	215,300	20.1	19.1

¹ As indicated in DOA's *Vision 2030*, other than for the Department of Corrections.

² Based on key card data for the period from January 1, 2023, through June 2, 2023.

³ Based on our site visits in July 2023 and August 2023.

Some agencies have office space in buildings that the State does not own but instead leases. For example, the State executed a 10-year lease with a private firm for the headquarters building of the Department of Corrections. Under the terms of the lease that runs from FY 2019-20 through FY 2028-29, the State will pay \$4.0 million in rent in FY 2023-24. This amount will increase by 2.25 percent annually in future fiscal years. DOA did not include this building in *Vision 2030*. However, the key card data and our site visits indicate the Department of Corrections' office space could be consolidated. In December 2023, DOA provided us with information indicating it had reduced the amount of square footage it leased for agencies by 5,636 square feet in FY 2022-23 and 34,279 square feet in FY 2023-24.

Agencies offered several reasons why they expect to retain more office space than their employees use on a given day. The Department of Employee Trust Funds and the Public Service Commission indicated they want space available to accommodate employees who occasionally work in the office, such as when the statutorily created boards they support have in-office meetings. The Department of Public Instruction, Wisconsin Economic Development Corporation, and Office of the Commissioner of Insurance indicated they want space for employees to collaborate in the office. The key card data and our site visits do not necessarily support a need for such space. The Department of Transportation indicated further consolidation beyond what *Vision 2030* anticipates could be feasible for it.

Statutes require most agencies to biennially report to DOA an inventory of their real property and identify any underutilized assets, including buildings. According to DOA, an underutilized building has an occupancy level of no more than 65.0 percent, is not used to capacity, is rented to another entity, or could be used or sold to better serve a different purpose. The most-recent reports, which statutes required to be submitted to DOA in January 2022, indicated six agencies had underutilized buildings. None of the buildings where we conducted site visits or for which we obtained key card data were designated as underutilized. The next biennial reports will be submitted in January 2024.

Survey of Agencies

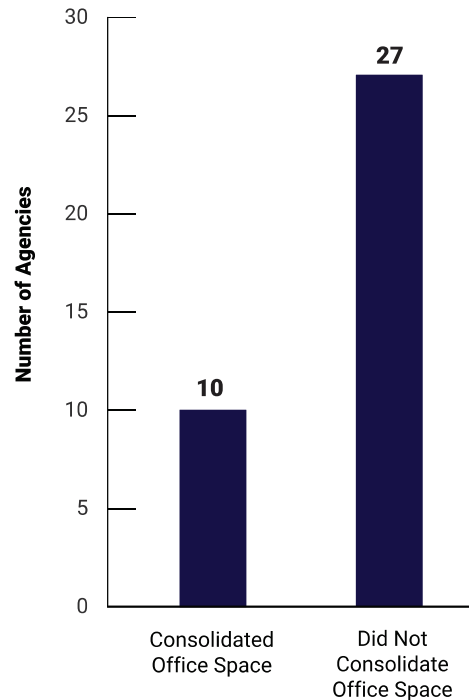
In June 2023, we surveyed 39 executive branch agencies about their perspectives on space management issues. A total of 37 agencies (94.9 percent) responded. The Wisconsin Historical Society and the Wisconsin Board of Commissioners of Public Lands did not respond. As noted, the Board also did not respond to our telework survey.

In response to our survey, 27 of 37 agencies (73.0 percent) indicated they had not consolidated their office space within the past two years.

As shown in Figure 12, 27 of 37 agencies (73.0 percent) responding to our survey indicated they had not consolidated their office space within the past two years. In contrast, 10 agencies (27.0 percent) indicated they had consolidated their office space during that period. Appendix 15 indicates how each agency responded.

Figure 12

Agencies That Reported Having Consolidated Their Office Space within the Past Two Years¹



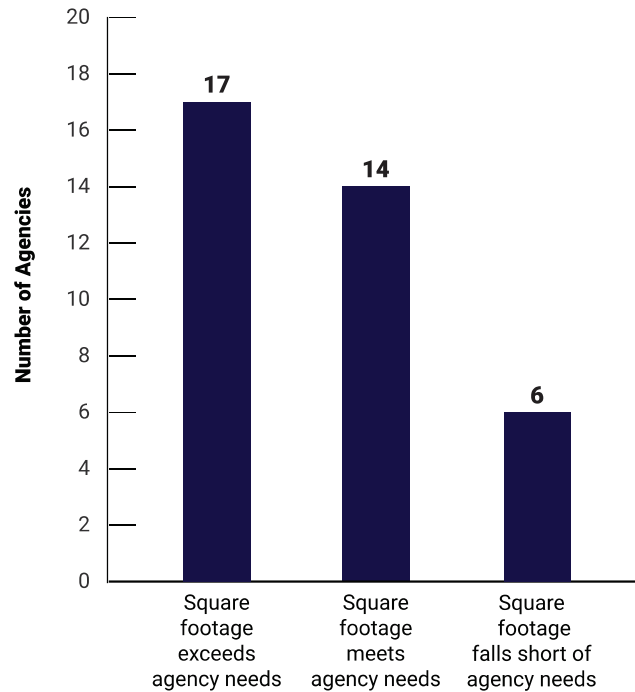
¹ According to 37 agencies that responded to our June 2023 survey.

In response to our survey, 17 agencies (45.9 percent) indicated the square footage of their office space exceeds their needs.

Our survey asked agencies to indicate whether the square footage of their office space meets their needs. As shown in Figure 13 and listed in Appendix 16:

- 17 agencies (45.9 percent) indicated the square footage exceeds their needs, including 4 agencies—the departments of Public Instruction and Workforce Development, Wisconsin Economic Development Corporation, and Wisconsin Technical College System Board—that indicated it considerably exceeds their needs;
- 14 agencies (37.8 percent) indicated the square footage meets their needs; and
- 6 agencies (16.2 percent) indicated the square footage falls short of their needs, including 1 agency—the Office of the Secretary of State—that indicated it considerably falls short of its needs.

Figure 13

Agency-Reported Extent to Which the Square Footage of Office Space Meets Agency Needs¹

¹ According to 37 agencies that responded to our June 2023 survey.

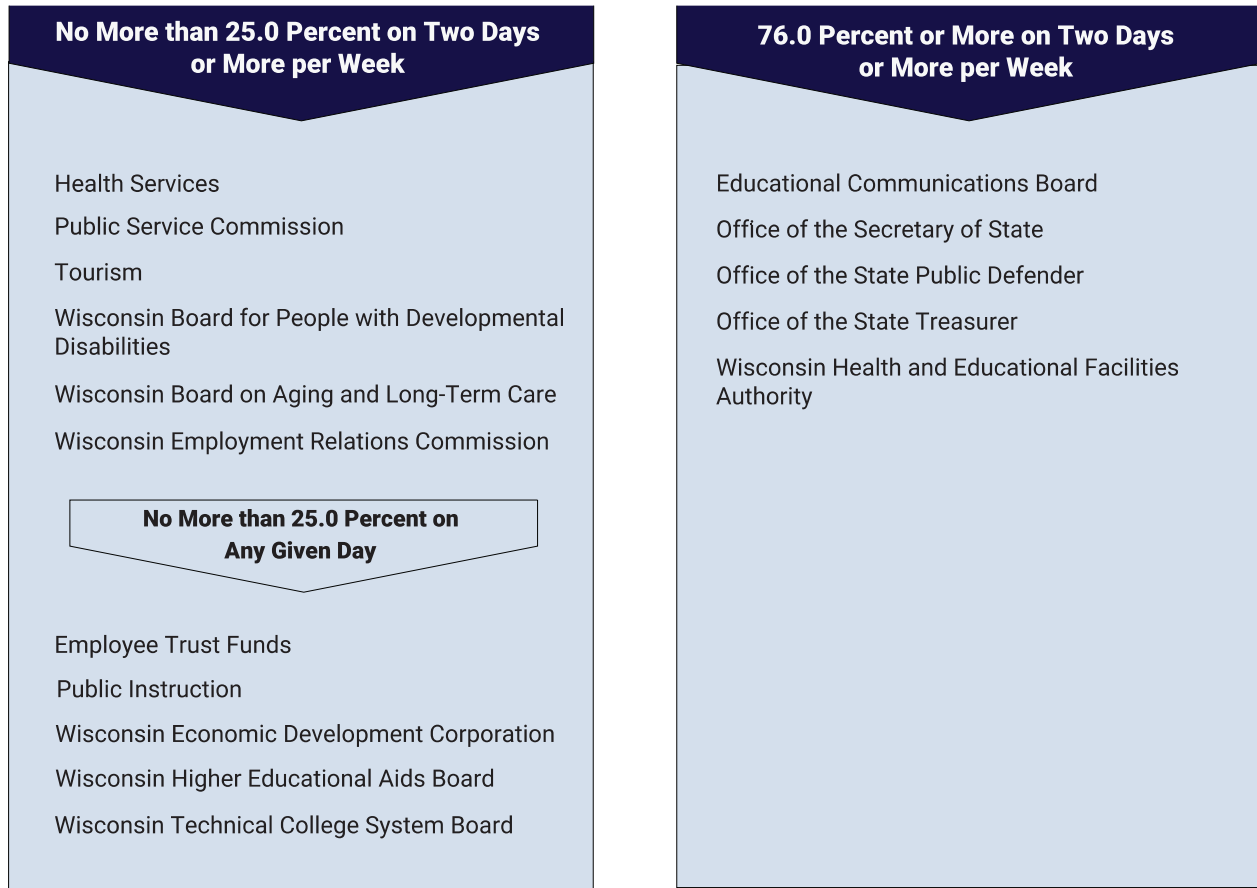
Our survey asked agencies to indicate whether they had in the past two years assessed in writing the square footage of office space that is necessary for their operations. In response, and as shown in Appendix 17:

- 22 agencies (59.5 percent) indicated they had not conducted such an assessment; and
- 15 agencies (40.5 percent) indicated they had conducted such an assessment.

Our survey asked agencies to estimate the proportion of their workstations that were occupied on a typical workday by employees, and 30 agencies indicated they compiled such information. As shown in Figure 14, 11 agencies indicated no more than 25.0 percent of their workstations were occupied on two days or more of the week, including 5 agencies that indicated no more than 25.0 percent were occupied on any given day. In contrast, five agencies indicated 76.0 percent or more of their workstations were typically occupied on two days or more of the week.

Figure 14

Agency-Reported Proportion of Workstations Occupied by Employees on a Given Workday¹



¹ According to agencies that responded to our June 2023 survey.

Improving Space Management

Consolidating office space has significant financial implications for the State.

Consolidating office space has significant financial implications for the State. If the State owns or leases more office space than is needed to accommodate employees who do not work in the office regularly, taxpayer funds will be spent unnecessarily. In contrast, if the State sells office buildings but subsequently decides to require employees to work in the office more frequently than at present, the State will not be able to do so without considerable cost, such as by constructing new buildings or leasing additional space. As a result, effective space management decisions must be based on the careful consideration of accurate, consistent, and comprehensive information, including the extent to which employees work in the office. We identify additional actions DOA should take to improve space management.

Vision 2030 provides a framework for consolidating office space but has limitations, including:

- *Vision 2030* relies on agencies to self-report their space requests, but we found that agencies typically did not centrally track the extent to which their employees worked in the office on any given day and, as a result, may be unaware of precisely how much office space they should request from DOA.
- DOA did not independently assess how agencies calculated their space requests or whether agencies calculated their space requests appropriately, such as on the extent to which agencies actually utilized their space on a day-to-day basis. As our analysis indicated, agencies may be able to consolidate their space further than anticipated by *Vision 2030*.
- *Vision 2030* relies on information that agencies provided to DOA in spring 2022, which may not reflect current space needs. For example, the Department of Veterans Affairs indicated to us in October 2023 that it planned to submit a request to DOA to vacate approximately 30.0 percent of its office space in its headquarters building (2135 Rimrock Road). *Vision 2030* indicates the Department of Veterans Affairs did not intend to consolidate its office space in this building.
- *Vision 2030* includes inconsistent calculations of how individual agencies determined their space requests. For example, some agencies based their space requests on the greatest number of employees who worked in the office on a given day, but others based their space requests on the total number of employees whose headquarters were in a given office.

Additional actions are required to ensure that DOA implements *Vision 2030* effectively and that the State's office space is consolidated in a manner that meets the needs of agencies, given the extent to which employees work in the office. Taking these actions will help to ensure that taxpayer funds are spent appropriately.

DOA should require all agencies to provide it with accurate information on the extent to which employees work in the office.

DOA should require all agencies to provide it with accurate information on the extent to which employees work in the office. Such information is necessary to accurately determine how much office space agencies need and the extent to which such space could be consolidated. Currently, agencies may not consistently compile such information nor provide it to DOA when planning to consolidate space under *Vision 2030*. To complete our audit, we relied on telework policies and agreements, key card data, and site visits. However, this information

was incomplete and did not indicate the precise extent to which employees worked in the office.

DOA should ensure all agencies follow DOA's office space standards and assign workstations only to employees who typically work in the office at least three days per week.

DOA should ensure all agencies follow DOA's office space standards and assign workstations only to employees who typically work in the office at least three days per week, or it should require agencies to document why employees who typically work in the office less frequently are assigned workstations. As noted, 26 agencies provided us with policies that allowed their employees to telework up to 5.0 days per week. Information we analyzed, including agreements, key card data, observations from our site visits, and agency responses to our surveys, indicated many employees may not typically work in the office three days or more per week. Providing such employees with shared workstations could allow additional consolidation to occur and save taxpayer funds.

DOA should independently assess information provided by agencies that are planning to consolidate their office space.

DOA should independently assess information provided by agencies that are planning to consolidate their office space, including the amount and types of space the agencies propose to use after consolidation occurs. Doing so will help to ensure agencies have the necessary space to fulfill their operational duties, are following DOA's office space standards or have justifiable reasons for not doing so, and are not requesting unnecessary amounts of space. As noted, *Vision 2030* indicates the Public Service Commission requested additional office space, but the key card data indicated it used the equivalent of approximately one-half of this expanded space on the one day when the most employees were in the office during the five-month period of time we analyzed, and our site visits indicated it used one-fourth of this expanded space.

DOA should help agencies to determine the amount and types of office space to request.

DOA should help agencies to determine the amount and types of office space to request, including by considering issues such as:

- the number of shared workstations needed to accommodate increased numbers of employees who occasionally work in the office on a given day, beyond the typical number who do so;
- the amount and types of space needed when considerably more employees than normal are required to work in the office infrequently, such as to attend meetings or training events;
- the amount and types of office space needed if employees typically work in the office on only certain days of the week, such as Tuesday through Thursday, in order to minimize the extent to which space is unused on certain days of the week; and
- the amount of conference room and other meeting space needed to facilitate in-person collaboration among employees who work in the office only occasionally.

Recommendation

We recommend the Department of Administration:

- *require all agencies to provide it with accurate information on the extent to which employees work in the office;*
- *ensure all agencies follow DOA's office space standards and assign workstations only to employees who typically work in the office at least three days per week, or require agencies to document why employees who typically work in the office less frequently are assigned workstations;*
- *independently assess information provided by agencies that are planning to consolidate their office space;*
- *help agencies to determine the amount and types of office space to request; and*
- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement these recommendations.*

■ ■ ■ ■

IT Risk Management

Managing IT risk is critical to ensuring the State's overall IT security. State agencies retain a variety of data to administer their programs, including confidential and sensitive data such as personally identifiable information and medical records. When agencies permit employees to telework, it is important that agencies maintain appropriate IT controls in order to mitigate the risk of inappropriate access to these data. We reviewed agency compliance with certain IT controls at 10 state agencies and found a number of concerns. We recommend DOA take steps to improve its monitoring of state agencies and report on its progress in addressing these concerns.

Statutes require DOA to provide oversight and monitoring of executive branch agency IT operations.

Statutes require DOA to provide oversight and monitoring of executive branch agency IT operations. DOA is responsible for maintaining the State of Wisconsin *IT Security Policy Handbook* and related standards and monitoring executive branch agencies compliance with these policies and standards. All agencies are expected to follow the policies and standards in this handbook. The State of Wisconsin *IT Security Policy Handbook* and related standards are based on standards established by the National Institute of Standards and Technology (NIST).

We first recommended that DOA develop and implement executive branch agency IT policies and standards and provide oversight and monitoring of executive branch agencies' IT operations eight years ago during our FY 2014-15 audit of the State's financial statements. In FY 2018-19, DOA implemented the State of Wisconsin *IT Security Policy Handbook*, which includes policies for IT security and the related standards with which executive branch agencies are expected to comply. During subsequent financial audits, we recommended that DOA take steps to identify, assess, and address risks in the State's IT environment. We also identified IT security concerns in report 20-11

and made recommendations to DOA to address the concerns identified and ensure agencies comply with the *IT Security Policy Handbook*. During our most recent audit of the State's financial statements (report 22-26), we continued to find that DOA was noncompliant with s. 16.971 (2), Wis. Stats., which requires DOA to provide oversight and monitoring of executive branch agency IT operations.

We focused our review on data classification and encryption, security awareness, identification and authentication, and audit logging.

We focused our review on four areas: data classification and encryption, security awareness, identification and authentication, and audit logging. We selected these areas based on the importance of these controls in mitigating the risk of inappropriate access to sensitive data or systems through external and internal authentication methods. As noted, policies and blank agreements indicated 20 agencies did not consider an employee's need to access confidential information when determining eligibility to telework, and 25 agencies permit employees to telework outside of Wisconsin.

It is important to implement a data classification program to understand which systems contain sensitive data, such as personally identifiable information, that should be encrypted. When sensitive data is not appropriately encrypted, there is increased potential that the data could be exposed when accessed remotely. In addition, security awareness helps to mitigate the risk of the loss of sensitive data by training users to understand, identify, and avoid cyber threats. Further, strong identification and authentication controls, such as multifactor authentication, are important for preventing unauthorized access when employees are working from potentially less secure locations. Finally, audit logging is an important control to monitor for suspicious activities.

Our review found that state agency-specific processes were not fully compliant with the policies and standards in the State of Wisconsin *IT Security Policy Handbook*. Incomplete or inadequate processes increase the risk that data, applications, and agency operations may not be adequately protected and could be compromised.

Our review at 10 state agencies found 36 concerns in the four areas we reviewed.

Our review at 10 state agencies found 36 concerns in the four areas we reviewed. We found concerns at all 10 of the state agencies we reviewed. We determined that the detailed results of our review were too sensitive to communicate publicly. Therefore, we communicated the results in confidential memoranda to DOA and to the State of Wisconsin Investment Board that independently manages its IT processes.

DOA should work with agencies for which is it responsible for oversight and monitoring to address each of the specific concerns that we found. DOA should also ensure that all agencies, including itself, comply with the State of Wisconsin *IT Security Policy Handbook* and related standards, by improving its oversight and monitoring. To help ensure this occurs, DOA should report to the Joint Legislative Audit Committee on its efforts to improve its oversight and monitoring state agency compliance with the *IT Security Policy Handbook* and related standards. When doing so, it should refrain from providing details that could potentially harm IT security at state agencies. In future audits,

we will continue to evaluate the sufficiency of DOA's oversight and monitoring of executive branch agency IT operations.

☑ Recommendation

We recommend the Department of Administration:

- *comply with s. 16.971 (2) (a), Wis. Stats., by developing and executing a plan to oversee and monitor state agency compliance with the State of Wisconsin IT Security Policy Handbook and work with state agencies to achieve compliance in a timely manner when noncompliance is identified;*
- *develop and execute plans to address the 35 specific concerns we identified related to data classification and encryption, security awareness, identification and authentication, and audit logging; and*
- *report to the Joint Legislative Audit Committee by March 1, 2024, on the status of its efforts to implement these recommendations.*

Issue for Legislative Consideration

Section 19.85 (1), Wis. Stats., allows meetings of governmental bodies to convene in closed session in order to discuss statutorily specified issues, such as certain personnel issues. However, statutes do not allow governmental bodies to convene in closed session in order to discuss IT security issues, such as the concerns we found during our review. Discussing such concerns during an open meeting would potentially compromise the security of the State's data and systems. The Legislature could consider modifying statutes to allow governmental bodies to convene in closed session in order to discuss IT security issues. Doing so would allow it to obtain detailed information about the concerns we found, question agencies about the concerns, understand actions that agencies had taken and planned to take to address the concerns, and offer guidance and support to agencies. We note that modifying the statutes to allow a governmental body to meet in closed session to discuss IT security issues would not guarantee that the sensitive information discussed in such a meeting would remain confidential after such a meeting ended. We previously raised this issue for legislative consideration in report 20-11.



Future Considerations

Several questions pertaining to telework, space management, and risk management may be considered in the future.

Our analysis of telework policies and agreements, agency survey results, key card data, and observations made during site visits to agencies found that a considerable number of employees did not regularly work in the office in early 2023. The extent to which employees do not regularly work in the office, including because of telework, has implications for the amount and types of office space that agencies actually need. To determine the appropriate extent to which the consolidation of the State's office space should occur, several questions pertaining to telework, space management, and risk management may be considered in the future.

1. How often do employees telework?

Effective use and management of the State's office space requires agencies to determine the number of their employees who telework and, therefore, are not expected to regularly work in the office on some or all days of a given week. We found that decisions about whether and how frequently to permit individual employees to telework was decentralized among and within agencies. We also found that most agencies did not centrally track the extent to which their employees worked in the office on a given day.

The precise extent to which employees had written permission to telework is not known.

The precise extent to which employees had written permission to telework is not known. DOA's *Wisconsin Human Resources Handbook* requires agencies to execute agreements with employees who telework. As noted, we found that 80.3 percent of 18,657 employees at 15 agencies we selected for our review did not have agreements dated January 1, 2023, or up to one year earlier. Some of these employees may have worked exclusively in the office and, therefore, did not need to have agreements. We found that other employees had agreements dated more than one year earlier than January 1, 2023, and may have been given verbal

permission by their supervisors to continue teleworking in 2023, but the available data did not allow us to determine the extent to which that may have occurred.

The precise extent to which employees teleworked is not known.

The precise extent to which employees teleworked is not known. Because DOA did not maintain relevant IP address data and only nine agencies indicated they centrally tracked the extent to which their employees teleworked, we used the key card data to estimate the average number of days per week that employees worked in four state office buildings. We found that 3,439 employees each used their key cards at the buildings where they were headquartered an average of 1.3 days per week from January 1, 2023, through June 2, 2023, which indicates that many of these employees may have teleworked regularly during this time period.

If agencies do not know the precise extent to which their employees are teleworking, it will be challenging for them to accurately assess the amount and types of office space they need to request from DOA. It will also be challenging for DOA to determine the amount and types of office space to provide to the agencies, as well as the amount of office consolidation that can occur.

2. *To what extent do employees work in the office as frequently as expected, based on their agreements?*

The precise extent to which employees worked in the office as frequently as expected, based on their agreements, is not known.

The precise extent to which employees worked in the office as frequently as expected, based on their agreements, is not known. Our analysis of the available information indicates some employees may not have worked in the office as frequently as expected. As noted, we found that:

- 486 of 1,443 employees (33.7 percent) used their key cards at four state office buildings in Madison less frequently than expected, based on their agreements, during 75.0 percent or more of the 22-week period from January 1, 2023, through June 2, 2023;
- 849 employees who did not have agreements on January 1, 2023, each used their key cards at the four state office buildings 1.8 days per week on average, including 122 employees who did not use their key cards at the buildings during the entire 22-week period; and
- 148 employees lived two hours or more away from their headquarters and were expected to work at their headquarters three days or more per week, including 139 employees who did not have agreements, indicating they may have been expected to drive to their headquarters every day of their work weeks.

Some of these employees may have worked in the office as frequently as expected because, for example, they worked in their office buildings without using their key cards, they used leave time, or they did not work a full-time schedule. Nevertheless, we question whether all of these employees worked in the office as frequently as expected, based on their agreements.

If employees do not work in the office as frequently as required by their agreements, agencies may find it more challenging to determine the amount and types of office space to request from DOA. In addition, the potential exists that some employees were not treated equitably and consistently because telework was decentralized within agencies. For example, some supervisors may have strictly enforced the agreements, while others may have allowed certain employees to telework more frequently than permitted by the agreements, or to telework without having written agreements.

3. To what extent does telework affect the efficiency of agency operations?

Telework offers employees a number of benefits, including avoiding commutes to the office, the additional flexibility to live in preferred locations, and the ability to tailor work schedules in ways that meet employee needs. In addition, telework may help agencies to recruit and retain employees who would otherwise not be willing to work in certain positions, and it may help to increase employee morale. In contrast, telework may result in disadvantages to agencies, such as the reduced collaboration among employees cited by 11 agencies in response to our survey.

The extent to which telework affects the efficiency of agency operations is not known.

The extent to which telework affects the efficiency of agency operations is not known. Although 22 of the 38 agencies that responded to our survey indicated telework somewhat or considerably increases the efficiency of their operations, 29 agencies indicated they had not assessed in writing within the past year the effects of telework on their operations. It is possible that the disadvantages of telework outweigh the benefits for some agencies or in certain situations. For example, employee morale and job retention may have increased because of telework, but the quality of work performed by an agency may have decreased in recent years.

4. To what extent are employees headquartered at locations other than agency offices?

Agencies designate a headquarters for each employee. For many employees, the headquarters are agency offices. However, agencies are allowed to designate the headquarters at other locations, such as employee residences, if it is in the best interest of the State to do so.

The extent to which employees were headquartered at locations other than agency offices is not known.

The extent to which employees were headquartered at locations other than agency offices is not known. DOA expects agencies to record the headquarters of employees in the State’s human resources system. However, our analysis indicated that agencies may have recorded the

headquarters of certain employees in documents such as agreements, rather than in the State's human resources system. We found that some agreements were more than one year old, and supervisors may have verbally permitted employees to continue teleworking and, thus, continue to have their headquarters at locations other than agency offices. As a result, agency managers may be unable to readily verify the headquarters of all employees.

If employee headquarters are not recorded in the State's human resources system, it may be challenging for DOA and agency managers to determine whether employee travel reimbursement requests are appropriate. To the extent that agencies allow employees to be headquartered at locations other than agency offices, agencies need to reimburse those employees for expenses incurred when those employees are required to travel to the office. Such expenses could include mileage reimbursements and the costs of airfare, lodging, meals, and other travel-related expenses. If agencies were to frequently reimburse certain employees for such costs, it could be in the best interest of the State for agencies to designate their offices as the headquarters of those employees. In such situations, agencies may need to have additional workstations available to the employees when they work in the office.

Statutes prohibit employees from being reimbursed for the expenses they incurred while traveling from their residences to their headquarters. However, we found that three agencies reimbursed employees for potentially unallowable travel expenses in 2022. Our analysis included employees whose residences were either more than four hours from their headquarters or in states not contiguous to Wisconsin. Because many employees live closer to their headquarters than four hours, the potential exists that additional employees were reimbursed for statutorily ineligible travel expenses.

5. *In which circumstances should employees be allowed to reside in noncontiguous states or outside of the U.S.?*

Agencies require less office space if some employees reside in noncontiguous states and do not work in the office regularly.

Agencies require less office space if some employees reside in noncontiguous states and do not work in the office regularly. However, agencies would likely need to reimburse such employees for their travel reimbursements whenever they were required to work in the office, such as to attend in-person meetings and training sessions. As noted, on January 1, 2023, the State's human resources system indicated 261 employees resided in states contiguous to Wisconsin, and 26 employees resided in 16 states not contiguous to Wisconsin.

The job duties of some employees require them to work outside of the state. Other employees may reside in contiguous states and travel to their office or other work locations in Wisconsin. However, telework makes it more feasible for certain employees to reside in states not contiguous to Wisconsin or outside of the U.S. Agencies may permit this to occur because they believe the employees are performing important job duties and could not be easily replaced.

6. *How often should employees work in the office in order to be assigned their own workstations?*

DOA's office space standards indicate that employees who typically work in the office three days or more per week may be assigned their own workstations. The standards also indicate that employees who typically work in the office fewer than three days per week should use shared workstations. These standards are not based on statutory or administrative rule requirements.

The extent to which agencies assign workstations to employees who do not typically work in the office three days or more per week is not known.

The extent to which agencies assign workstations to employees who do not typically work in the office three days or more per week is not known. DOA indicated that each agency decided the amount and types of office space to request, and that it did not independently assess information agencies provided to it as part of its efforts to implement *Vision 2030*. As noted, we found that 58.1 percent of 3,202 employees at nine agencies had agreements that permitted them to telework three days or more per week. Under DOA's standards, none of these employees should be assigned their own workstations. However, if office space requests are based on agencies assigning workstations to employees who work in the office less than three days per week, agencies may be requesting excessive amounts of space.

7. *How much and what types of office space do agencies actually require?*

Careful consideration should be given to the amount and types of office space that agencies actually require.

Careful consideration should be given to the amount and types of office space that agencies actually require. Determining office space requirements is straightforward if an agency's employees typically work in the office most days of the week. However, determining this information is more challenging if many of an agency's employees regularly telework. For example, how much office space does an agency require if one-half of its employees work in the office on two days of the week—such as Tuesdays and Wednesdays—but only one-fifth work in the office on the other three days of the week? To ensure that office space is not mostly unused on certain days of the week, some employees could be required to work in the office on specified days of the week, such as Mondays and Fridays.

The amount and types of office space that agencies require also depends on surges in the number of employees who work in the office on a given day. For example, if one-third of an agency's employees work in the office on any given day, how much and what types of space should an agency retain in order to accommodate increased numbers of employees who work in the office on certain days? Some of this extra space could be in the form of shared workstations, but agencies may also desire additional conference room space in order to facilitate collaboration and meetings among employees who only occasionally work in the office. If certain employees work in the office relatively infrequently, such as to attend meetings, such employees may not need to use assigned or shared workstations.

8. *Could office space be consolidated beyond the extent anticipated by Vision 2030?*

Additional office space consolidation could be considered.

Additional office space consolidation could be considered. As noted, the firm with which DOA contracted as part of *Vision 2030* indicated that the existing amount of office space used by 26 agencies could be reduced by 641,800 square feet (26.0 percent). However, our analysis of space utilization indicated additional consolidation of office space could be considered for agencies we analyzed, even after we took into account leave usage and vacant staff positions. We based our analysis on the extent to which employees used their key cards at certain office buildings and on the extent to which agency workstations were in use during our site visits to selected agencies. As noted, the average proportion of workstations in use during our site visits to 15 agencies ranged from 34.5 percent to 0.0 percent.

9. *What are the longer-term implications of the State selling state office buildings?*

Consideration should be given to the longer-term implications of the State selling state office buildings.

Consideration should be given to the longer-term implications of the State selling state office buildings. If the State sells some of its office buildings in the coming years and consolidates employees into the remaining buildings it owns, it may be challenging to find space if agencies were to decide to reduce the amount of telework that they permit. For example, if an agency’s office space were based on most of its employees being allowed to telework up to four days per week, but an agency at a later date wanted to reduce telework opportunities to two days per week in order to increase operational efficiency, it may not have sufficient office space to facilitate such a change.

10. *What is the status of the Department of Administration’s efforts to fully comply with its statutory requirement to provide oversight and monitoring of executive branch agency IT operations?*

It is important for DOA to achieve compliance with its statutory requirement to provide oversight and monitoring of executive branch IT operations.

It is important that DOA achieve compliance with s. 16.971 (2), Wis. Stats., which requires DOA to provide oversight and monitoring of executive branch IT operations. As noted, we have made recommendations to DOA to provide oversight and monitoring of executive branch agencies’ IT operations since our FY 2014-15 audit of the State’s financial statements. Our review continued to find that executive branch agencies were not fully compliant with policies and standards in the *IT Security Policy Handbook*, and noted 36 concerns in the four areas we reviewed at 10 state agencies. Such concerns increase the risk of inappropriate access to sensitive data or systems. Given the length of time that has elapsed since we first identified concerns with DOA’s oversight and monitoring, it is appropriate for the Joint Legislative Audit Committee to carefully review the follow-up report we recommend that DOA provide on March 1, 2024, to determine the extent to which appropriate progress has been made.



Appendices

Appendix 1

39 Agencies We Contacted

Administration, Department of	Tourism, Department of
Agriculture, Trade and Consumer Protection, Department of	Transportation, Department of
Children and Families, Department of	Veterans Affairs, Department of
Corrections, Department of	Wisconsin Arts Board
Educational Communications Board	Wisconsin Board for People with Developmental Disabilities
Elections Commission	Wisconsin Board of Commissioners of Public Lands
Employee Trust Funds, Department of	Wisconsin Board on Aging and Long Term Care
Ethics Commission	Wisconsin Economic Development Corporation
Financial Institutions, Department of	Wisconsin Employment Relations Commission
Health Services, Department of	Wisconsin Health and Educational Facilities Authority
Justice, Department of	Wisconsin Higher Educational Aids Board
Military Affairs, Department of	Wisconsin Historical Society
Natural Resources, Department of	Wisconsin Housing and Economic Development Authority
Office of the Commissioner of Insurance	Wisconsin Labor and Industry Review Commission
Office of the Secretary of State	Wisconsin State Fair Park
Office of the State Public Defender	Wisconsin Technical College System
Office of the State Treasurer	Workforce Development, Department of
Public Instruction, Department of	
Public Service Commission	
Revenue, Department of	
Safety and Professional Services, Department of	
State of Wisconsin Investment Board	

Appendix 2

Agency-Specific Telework and Space Management Information

We provide detailed telework and space management issues information for 25 executive branch agencies. Descriptions of key terms follow.

Employees on January 1, 2023 is based on information in the State's human resources system for permanent and project positions.

Telework Policies on January 1, 2023 is based on information in the telework policies agencies provided to us.

Telework Practices is based on information agencies provided in response to our May 2023 telework survey.

Telework Agreements is based on information agencies provided in response to our request for all agreements on January 1, 2023. We requested agreements from only certain agencies.

Building Information is based on information in the State's human resources system for the headquarters locations of state employees on January 1, 2023. We determined the number of workstations based on the floorplans for certain agency buildings and other information provided by agencies.

Space Management Practices is based on information agencies provided in response to our June 2023 space management survey.

Key Card Data is based on State Capitol Police information that indicates the extent to which state employees used their key cards at certain state office buildings from January 1, 2023, through June 2, 2023.

Site Visits is based on information we collected during six visits each to certain agencies in July 2023 and August 2023. We determined the extent to which workstations, such as offices and cubicles, were in use during our visits because we observed employees or saw evidence, such as turned-on computers, that employees were working there that day.

Space Utilization indicates the extent to which agencies used their square footage in given buildings. To calculate space utilization, we determined the maximum number of workstations that were in use during our site visits and the maximum number of employees who used their key cards to enter a given building on a single day. We then multiplied both of these numbers by 180 ft², which is the amount of office space the Government Accountability Office (GAO) used when it determined space utilization for federal

employees, and divided the totals by the amount of square footage that agencies anticipate they will occupy after they have had their office space consolidated.

Agency Office Space Before and After Consolidation is based either on DOA's *Vision 2030* plan, which indicates the amount of office space currently allocated to agencies and the anticipated amount of office space that will be allocated after agencies have had their office space consolidated, or on other agency-provided information.

Administration, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 19 of 28 best practices, partially included 1 best practice, and did not include 8 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency indicated it had centrally tracked the extent to which its employees teleworked and had not assessed in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- An average of 20.4 percent of employees used their key cards to enter the Administration Building on a given day from January 1, 2023, through June 2, 2023.
- The agency anticipates it will retain 69.1 percent of its office space after consolidating in the Administration Building.

Administration, Department of | Telework

Employees on January 1, 2023	1,334
Number of employees whose residences were two or more hours of driving time from their headquarters	40
Number of employees whose residences were in states not contiguous to Wisconsin	3
Number of employees whose residences were not in the U.S.	0
Telework Policies on January 1, 2023	Yes No
Did the agency have telework policies?	✓
Did the agency's telework policies:	
Require employees to sign telework agreements?	✓
Consider an employee's need to access confidential information when determining telework eligibility?	✓
Prohibit employees from providing child or dependent care during work hours?	✓
Prohibit telework based on documented work performance assessments of employees?	✓
Allow employees to telework in other states?	✓
Allow employees to telework outside of the U.S.?	Unspecified
Maximum number of days per week employees were allowed to telework	5
Telework Practices	Yes No
Did the agency centrally track the extent to which its employees teleworked?	✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓
Telework Agreements	
Number of agreements provided to us	372
Average number of days per week employees were authorized to telework	3.9
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	33
1.1 days to 2.0 days	31
2.1 days to 3.0 days	55
3.1 days to 4.0 days	52
More than 4.0 days	201
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements, during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.	26

Administration, Department of | Space Management
101 East Wilson Street ■ Madison

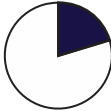
Building Information

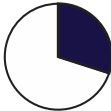
Number of agency employees headquartered in the building	599
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Key Card Data

Average proportion of agency employees headquartered in the building who used their key cards on a given day	 20.4%
--	---

Highest proportion of agency employees headquartered in the building who used their key cards on a given day	 30.2%
--	---

Space Utilization


Based on
Key Card Data



Agency Office Space Before and After Consolidation

Office space in the Administration Building before consolidation	127,671 ft ²
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Office space in the Administration Building after consolidation (anticipated)	88,168 ft ²
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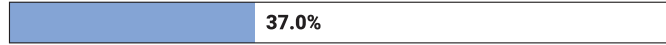
Consolidated office space as a proportion of current office space	 69.1%
---	---

Comparison of Administration's Use of Its Current Office Space in the Administration Building with Its Anticipated Consolidated Office Space

Average proportion of employees who used key cards to enter the building on a given day



Agency's space utilization, based on key card data



Agriculture, Trade and Consumer Protection, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 22 of 28 best practices, partially included 1 best practice, and did not include 5 best practices.
- The agency allowed its employees to telework up to 3 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

Agriculture, Trade and Consumer Protection, Department of | Telework

Employees on January 1, 2023	591
-------------------------------------	-----

Number of employees whose residences were two or more hours of driving time from their headquarters	2
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?	✓	
Allow employees to telework in other states?		✓
Allow employees to telework outside of the U.S.?		✓

Maximum number of days per week employees were allowed to telework	3
--	---

Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓	

Agriculture, Trade and Consumer Protection, Department of | Space Management
 2811 Agriculture Drive ■ Madison

Building Information

Number of agency employees headquartered in the building	273
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Agency Office Space Before and After Consolidation

Office space in the State Agriculture Building before consolidation	86,401 ft ²
---	------------------------

Office space in the State Agriculture Building after consolidation (anticipated)	73,403 ft ²
--	------------------------

Consolidated office space as a proportion of current office space



Children and Families, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 17 of 28 best practices, partially included 3 best practices, and did not include 8 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- The agency anticipates it will retain 100.0 percent of its office space after consolidating into the Tommy G. Thompson Building.

Children and Families, Department of | Telework

Employees on January 1, 2023		748	
Number of employees whose residences were two or more hours of driving time from their headquarters		21	
Number of employees whose residences were in states not contiguous to Wisconsin		3	
Number of employees whose residences were not in the U.S.		0	
Telework Policies on January 1, 2023		Yes	No
Did the agency have telework policies?		✓	
Did the agency's telework policies:			
Require employees to sign telework agreements?		✓	
Consider an employee's need to access confidential information when determining eligibility to telework?		✓	
Prohibit employees from providing child or dependent care during work hours?		✓	
Prohibit telework based on documented work performance assessments of employees?			✓
Allow employees to telework in other states?		✓	
Allow employees to telework outside of the U.S.?			Unspecified
Maximum number of days per week employees were allowed to telework			5
Telework Practices		Yes	No
Did the agency centrally track the extent to which its employees teleworked?			✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓	

Children and Families, Department of | Space Management
 201 West Washington Avenue ■ Madison

Building Information

Number of agency employees headquartered in the building	340
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Space Management Practices

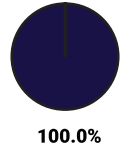
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Agency Office Space Before and After Consolidation

Office space in the Tommy G. Thompson Building before consolidation	48,152 ft ²
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Office space in the Tommy G. Thompson Building after consolidation (anticipated)	48,152 ft ²
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Consolidated office space as a proportion of current office space



Corrections, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 20 of 28 best practices, partially included 1 best practice, and did not include 7 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- An average of 28.1 percent of employees used their key cards at the State Corrections Building on a given day from January 1, 2023, through June 2, 2023.
- An average of 23.7 percent of workstations at the State Corrections Building were in use during our six site visits.
- The agency used 20.1 percent of its space in the State Corrections Building, based on key card data, and 19.1 percent of its space, based on our six site visits.
- The agency anticipates it will retain 100.0 percent of its office space in the State Corrections Building.

Corrections, Department of | Telework

Employees on January 1, 2023	7,922
Number of employees whose residences were two or more hours of driving time from their headquarters	52
Number of employees whose residences were in states not contiguous to Wisconsin	1
Number of employees whose residences were not in the U.S.	0
Telework Policies on January 1, 2023	Yes No
Did the agency have telework policies?	✓
Did the agency's telework policies:	
Require employees to sign telework agreements?	✓
Consider an employee's need to access confidential information when determining telework eligibility?	✓
Prohibit employees from providing child or dependent care during work hours?	✓
Prohibit telework based on documented work performance assessments of employees?	✓
Allow employees to telework in other states?	✓
Allow employees to telework outside of the U.S.?	Unspecified
Maximum number of days per week employees were allowed to telework	5
Telework Practices	Yes No
Did the agency centrally track the extent to which its employees teleworked?	✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓
Telework Agreements	
Number of agreements provided to us	1,209
Average number of days per week employees were authorized to telework	1.8
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	573
1.1 days to 2.0 days	327
2.1 days to 3.0 days	217
3.1 days to 4.0 days	13
More than 4.0 days	79
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements, during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.	77

Corrections, Department of | Space Management
3099 East Washington Avenue ■ Madison

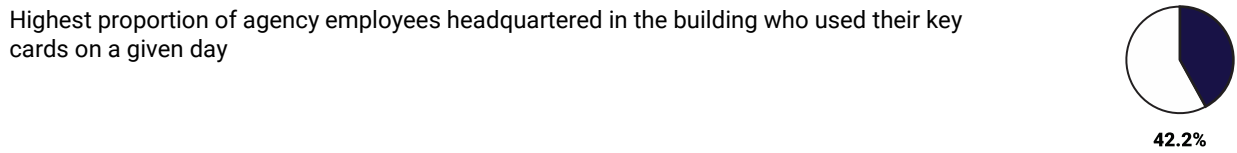
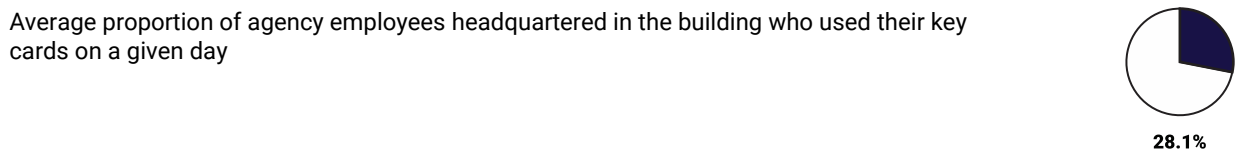
Building Information

Number of agency employees headquartered in the building	569
Number of workstations in the building	686

Space Management Practices

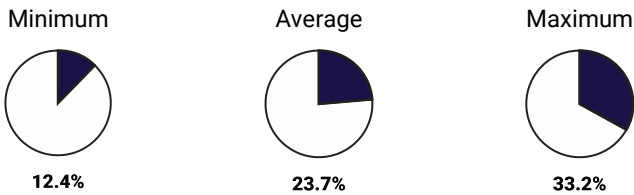
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Key Card Data

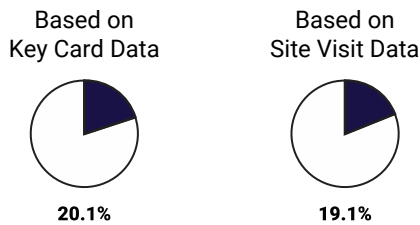


Site Visits

Proportion of workstations that were in use during our site visits

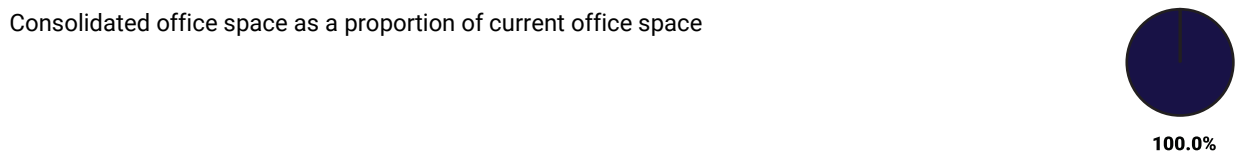


Space Utilization

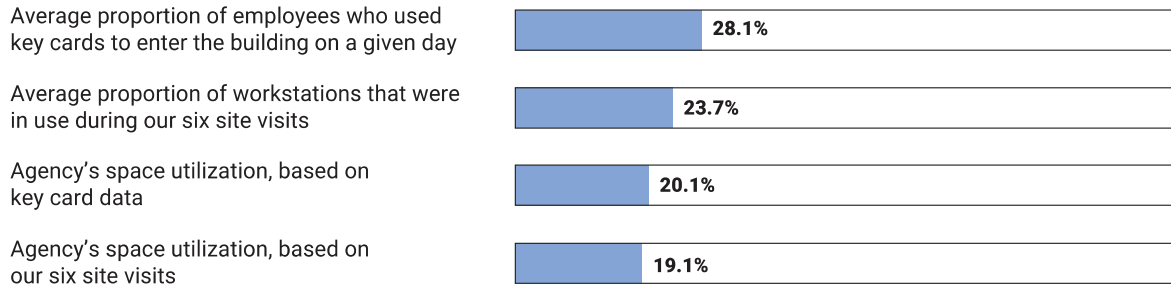


Agency Office Space Before and After Consolidation

Office space in the State Corrections Building before consolidation	215,347 ft ²
Office space in the State Corrections Building after consolidation (anticipated)	215,347 ft ²



Comparison of Corrections' Use of Its Current Office Space in the State Corrections Building with Its Anticipated Consolidated Office Space



Educational Communications Board

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 19 of 28 best practices, partially included 1 best practice, and did not include 8 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- The agency anticipates it will retain 100.0 percent of its office space in the Wisconsin Public Broadcasting Center.

Educational Communications Board | Telework

Employees on January 1, 2023		49	
Number of employees whose residences were two or more hours of driving time from their headquarters		0	
Number of employees whose residences were in states not contiguous to Wisconsin		0	
Number of employees whose residences were not in the U.S.		0	
Telework Policies on January 1, 2023		Yes	No
Did the agency have telework policies?		✓	
Did the agency's telework policies:			
Require employees to sign telework agreements?		✓	
Consider an employee's need to access confidential information when determining telework eligibility?			✓
Prohibit employees from providing child or dependent care during work hours?		✓	
Prohibit telework based on documented work performance assessments of employees?		✓	
Allow employees to telework in other states?		✓	
Allow employees to telework outside of the U.S.?			Unspecified
Maximum number of days per week employees were allowed to telework			5
Telework Practices		Yes	No
Did the agency centrally track the extent to which its employees teleworked?			✓
Did the agency assess in writing in the prior year the effects of telework on its operations?			✓
Telework Agreements			
Number of agreements provided to us			11
Average number of days per week employees were authorized to telework			4.7
Number of employees, by maximum number of days per week approved for telework			
1.0 day or less			0
1.1 days to 2.0 days			0
2.1 days to 3.0 days			1
3.1 days to 4.0 days			1
More than 4.0 days			9

Educational Communications Board | Space Management
 3319 West Beltline Highway ■ Madison

Building Information

Number of agency employees headquartered in the building	24
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Space Management Practices

Yes No

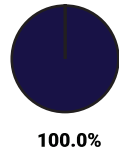
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓
--	---

Agency Office Space Before and After Consolidation

Office space in the Wisconsin Public Broadcasting Center before consolidation	9,921 ft ²
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Office space in the Wisconsin Public Broadcasting Center after consolidation (anticipated)	9,921 ft ²
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Consolidated office space as a proportion of current office space



Employee Trust Funds, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 17 of 28 best practices, partially included 2 best practices, and did not include 9 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- An average of 12.0 percent of employees used their key cards at the Hill Farms State Office Building on a given day from January 1, 2023, through June 2, 2023.
- An average of 13.4 percent of workstations at the Hill Farms State Office Building were in use during our six site visits.
- The agency used 23.9 percent of its anticipated space in the Hill Farms State Office Building after consolidation, based on key card data, and 16.6 percent of its anticipated space, based on our six site visits.
- The agency retained 73.2 percent of its office space after consolidating in the Hill Farms State Office Building.

Employee Trust Funds, Department of | Telework

Employees on January 1, 2023	265
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Number of employees whose residences were two or more hours of driving time from their headquarters	2
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?	✓	
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?		Unspecified

Maximum number of days per week employees were allowed to telework	5
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Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?	✓	
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓	

Employee Trust Funds, Department of | Space Management
 4822 Madison Yards Way ■ Madison

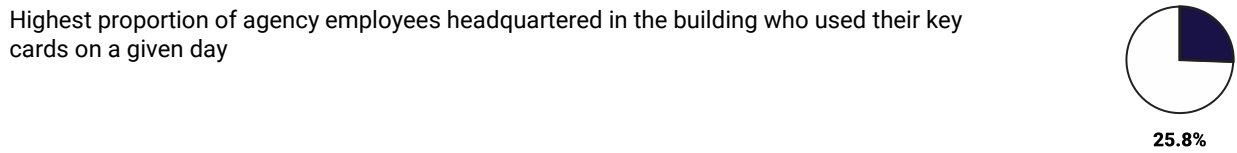
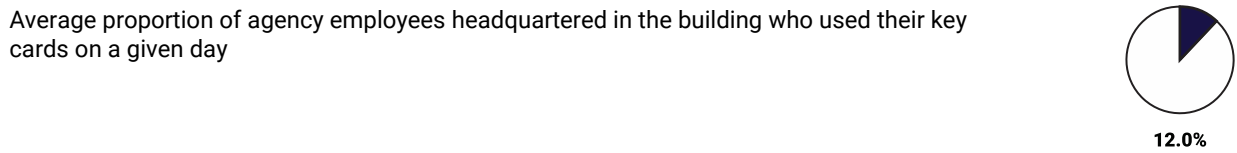
Building Information

Number of agency employees headquartered in the building	267
Number of workstations in the building	274

Space Management Practices

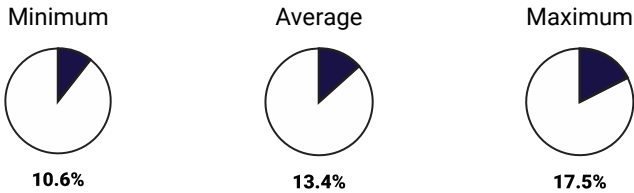
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Key Card Data

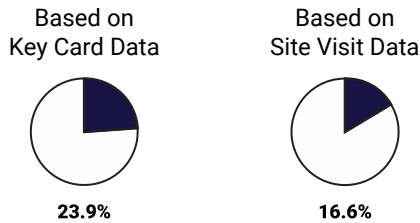


Site Visits

Proportion of workstations that were in use during our site visits

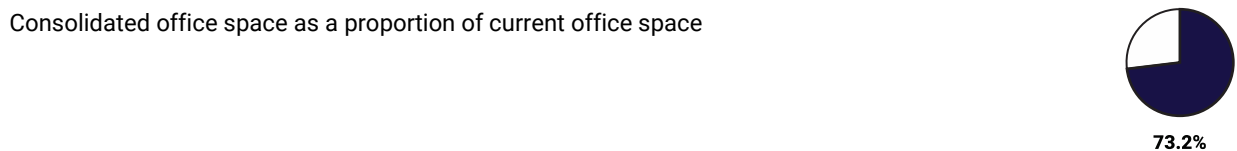


Space Utilization

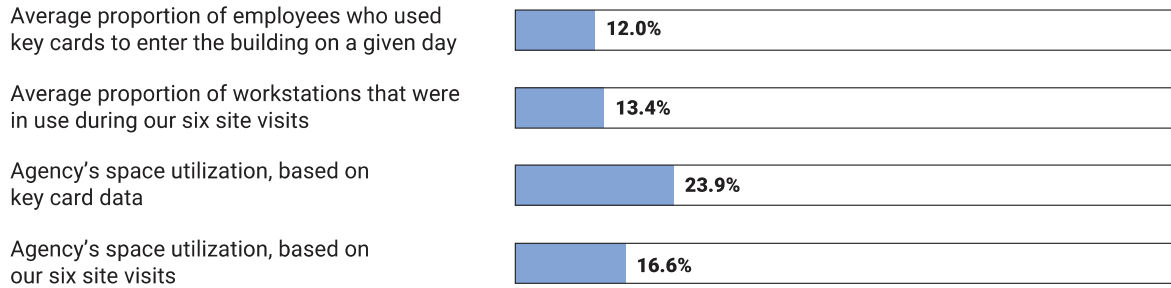


Agency Office Space Before and After Consolidation

Office space in the Hill Farms State Office Building before consolidation	71,084 ft ²
Office space in the Hill Farms State Office Building after consolidation	52,046 ft ²



Comparison of the Employee Trust Funds' Use of Its Current Office Space in the Hill Farms State Office Building with Its Anticipated Consolidated Office Space



Financial Institutions, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 19 of 28 best practices, partially included 1 best practice, and did not include 8 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- An average of 32.6 percent of employees used their key cards at the Hill Farms State Office Building on a given day from January 1, 2023, through June 2, 2023.
- An average of 26.4 percent of workstations at the Hill Farms State Office Building were in use during our six site visits.
- The agency used 38.0 percent of its anticipated space in the Hill Farms State Office Building after consolidation, based on key card data, and 30.5 percent of its anticipated space, based on our six site visits.
- The agency anticipates it will retain 82.6 percent of its office space after consolidating in the Hill Farms State Office Building.

Financial Institutions, Department of | Telework

Employees on January 1, 2023	132
Number of employees whose residences were two or more hours of driving time from their headquarters	1
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0
Telework Policies on January 1, 2023	Yes No
Did the agency have telework policies?	✓
Did the agency's telework policies:	
Require employees to sign telework agreements?	✓
Consider an employee's need to access confidential information when determining telework eligibility?	✓
Prohibit employees from providing child or dependent care during work hours?	✓
Prohibit telework based on documented work performance assessments of employees?	✓
Allow employees to telework in other states?	✓
Allow employees to telework outside of the U.S.?	Unspecified
Maximum number of days per week employees were allowed to telework	5
Telework Practices	Yes No
Did the agency centrally track the extent to which its employees teleworked?	✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓
Telework Agreements	
Number of agreements provided to us	12
Average number of days per week employees were authorized to telework	3.3
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	1
1.1 days to 2.0 days	0
2.1 days to 3.0 days	7
3.1 days to 4.0 days	1
More than 4.0 days	3
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements, during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.	2

Financial Institutions, Department of | Space Management
 4822 Madison Yards Way ■ Madison

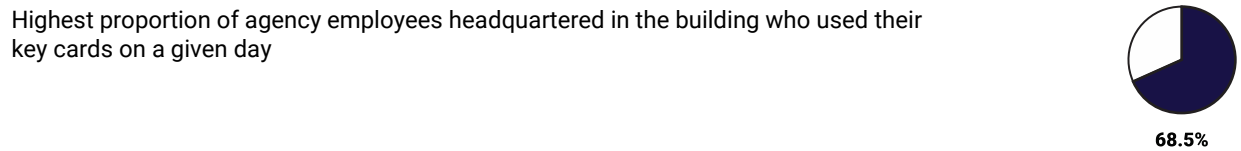
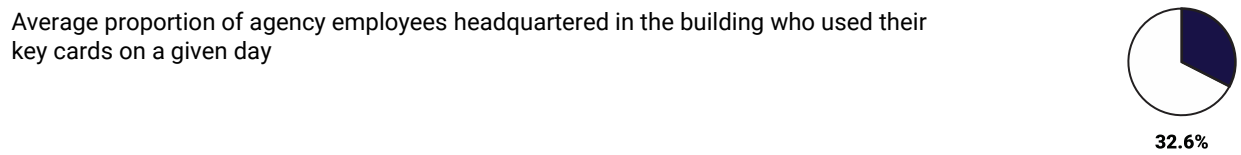
Building Information

Number of agency employees headquartered in the building	89
Number of workstations in the building	164

Space Management Practices

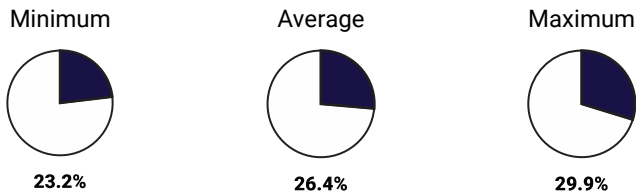
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Key Card Data

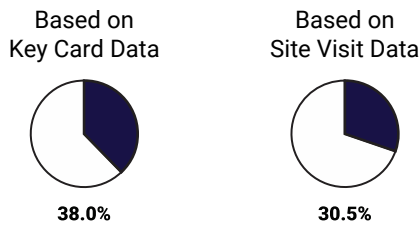


Site Visits

Proportion of workstations that were in use during our site visits

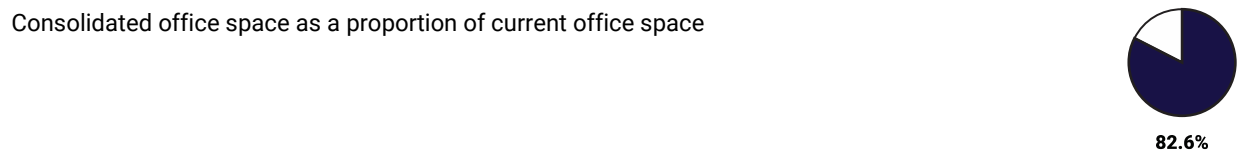


Space Utilization

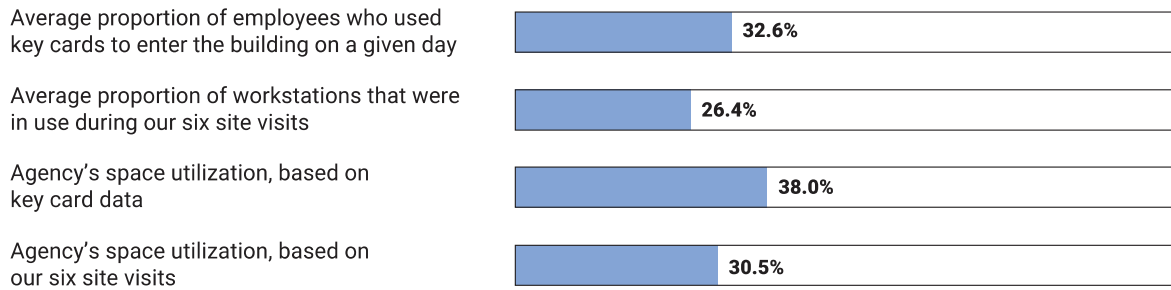


Agency Office Space Before and After Consolidation

Office space in the Hill Farms State Office Building before consolidation	34,966 ft ²
Office space in the Hill Farms State Office Building after consolidation (anticipated)	28,875 ft ²



Comparison of Financial Institutions' Use of Its Current Office Space in the Hill Farms State Office Building with Its Anticipated Consolidated Office Space



Health Services, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 24 of 28 best practices and did not include 4 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- An average of 15.6 percent of employees used their key cards at the State Human Services Building on a given day from January 1, 2023, through June 2, 2023.
- The agency used 29.2 percent of its anticipated space in GEF 1 after consolidation, based on key card data.
- The agency anticipates it will retain 70.9 percent of its office space after consolidating into GEF 1.

Health Services, Department of | Telework

Employees on January 1, 2023	5,667
Number of employees whose residences were two or more hours of driving time from their headquarters	55
Number of employees whose residences were in states not contiguous to Wisconsin	2
Number of employees whose residences were not in the U.S.	0
Telework Policies on January 1, 2023	Yes No
Did the agency have telework policies?	✓
Did the agency's telework policies:	
Require employees to sign telework agreements?	✓
Consider an employee's need to access confidential information when determining telework eligibility?	✓
Prohibit employees from providing child or dependent care during work hours?	✓
Prohibit telework based on documented work performance assessments of employees?	✓
Allow employees to telework in other states?	✓
Allow employees to telework outside of the U.S.?	Unspecified
Maximum number of days per week employees were allowed to telework	5
Telework Practices	Yes No
Did the agency centrally track the extent to which its employees teleworked?	✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓
Telework Agreements	
Number of agreements provided to us	1,615
Average number of days per week employees were authorized to telework	3.1
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	56
1.1 days to 2.0 days	178
2.1 days to 3.0 days	650
3.1 days to 4.0 days	55
More than 4.0 days	211
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements, during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.	348

Health Services, Department of | Space Management
 1 West Wilson Street ■ Madison


Building Information


Number of agency employees headquartered in the building	1,319
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	


Key Card Data

Average proportion of agency employees headquartered in the building who used their key cards on a given day	 15.6%
--	---

Highest proportion of agency employees headquartered in the building who used their key cards on a given day	 24.0%
--	---

Space Utilization

Based on
Key Card Data




29.2%

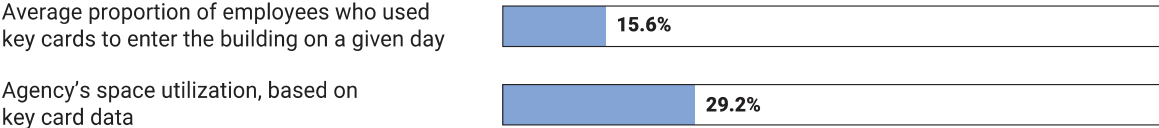
Agency Office Space Before and After Consolidation

Office space in the State Human Services Building before consolidation	274,473 ft ²
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Office space in GEF 1 after consolidation (anticipated)	194,673 ft ²
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Consolidated office space as a proportion of current office space	 70.9%
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Comparison of Health Services' Use of Its Current Office Space in the State Human Services Building with Its Anticipated Consolidated Office Space



Justice, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 22 of 28 best practices, partially included 1 best practice, and did not include 5 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- An average of 37.8 percent of employees used their key cards at the Risser Justice Center on a given day from January 1, 2023, through June 2, 2023.
- The agency used 35.3 percent of its anticipated space in the Risser Justice Center after consolidation, based on key card data.
- The agency anticipates it will retain 79.6 percent of its office space after consolidating in the Risser Justice Center.

Justice, Department of | Telework

Employees on January 1, 2023 688

Number of employees whose residences were two or more hours of driving time from their headquarters	8
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023 **Yes** **No**

Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?	✓	
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?		Unspecified

Maximum number of days per week employees were allowed to telework 5

Telework Practices **Yes** **No**

Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓

Justice, Department of | Space Management
17 West Main Street ■ Madison


Building Information


Number of agency employees headquartered in the building	370
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Key Card Data

Average proportion of agency employees headquartered in the building who used their key cards on a given day	 37.8%
--	---

Highest proportion of agency employees headquartered in the building who used their key cards on a given day	 48.9%
--	---

Space Utilization


Based on
Key Card Data



Agency Office Space Before and After Consolidation

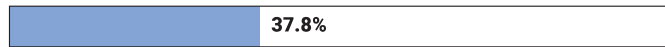
Office space in the Risser Justice Center before consolidation	116,034 ft ²
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Office space in the Risser Justice Center after consolidation (anticipated)	92,405 ft ²
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Consolidated office space as a proportion of current office space	 79.6%
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Comparison of Justice's Use of Its Current Office Space in the Risser Justice Center with Its Anticipated Consolidated Office Space

Average proportion of employees who used
key cards to enter the building on a given day



Agency's space utilization, based on
key card data



Military Affairs, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 22 of 28 best practices and did not include 6 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

Military Affairs, Department of | Telework

Employees on January 1, 2023	520
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Number of employees whose residences were two or more hours of driving time from their headquarters	8
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Number of employees whose residences were in states not contiguous to Wisconsin	0
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Number of employees whose residences were not in the U.S.	0
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Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
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Did the agency's telework policies:		
-------------------------------------	--	--

Require employees to sign telework agreements?	✓	
--	---	--

Consider an employee's need to access confidential information when determining telework eligibility?	✓	
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Prohibit employees from providing child or dependent care during work hours?	✓	
--	---	--

Prohibit telework based on documented work performance assessments of employees?		✓
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Allow employees to telework in other states?	Unspecified	
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Allow employees to telework outside of the U.S.?	Unspecified	
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Maximum number of days per week employees were allowed to telework	5
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Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?		✓
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Did the agency assess in writing in the prior year the effects of telework on its operations?		✓
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Natural Resources, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 16 of 28 best practices, partially included 2 best practices, and did not include 10 best practices.
- The agency allowed its employees to telework up to 4 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- The agency anticipates it will retain 63.9 percent of its office space after consolidating into the Hill Farms State Office Building.

Natural Resources, Department of | Telework

Employees on January 1, 2023	2,252
-------------------------------------	-------

Number of employees whose residences were two or more hours of driving time from their headquarters	37
Number of employees whose residences were in states not contiguous to Wisconsin	1
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?	✓	
Prohibit employees from providing child or dependent care during work hours?		✓
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?		✓

Maximum number of days per week employees were allowed to telework	4
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Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓	

Natural Resources, Department of | Space Management
 101 South Webster Street ■ Madison

Building Information

Number of agency employees headquartered in the building	680
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Agency Office Space Before and After Consolidation

Office space in GEF 2 before consolidation	175,277 ft ²
Office space in the Hill Farms State Office Building after consolidation (anticipated)	112,080 ft ²

Consolidated office space as a proportion of current office space



Office of the Commissioner of Insurance

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 23 of 28 best practices and did not include 5 best practices.
- The agency allowed its employees to telework up to 3 days per week.
- The agency did centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- An average of 34.5 percent of workstations at GEF 3 were in use during our six site visits.
- The agency used 52.5 percent of its anticipated space in the Administration Building after consolidation, based on our six site visits.
- The agency anticipates it will retain 61.8 percent of its office space after consolidating into the Administration Building.

Office of the Commissioner of Insurance | Telework

Employees on January 1, 2023		124	
Number of employees whose residences were two or more hours of driving time from their headquarters		1	
Number of employees whose residences were in states not contiguous to Wisconsin		0	
Number of employees whose residences were not in the U.S.		0	
Telework Policies on January 1, 2023		Yes	No
Did the agency have telework policies?		✓	
Did the agency's telework policies:			
Require employees to sign telework agreements?		✓	
Consider an employee's need to access confidential information when determining telework eligibility?			✓
Prohibit employees from providing child or dependent care during work hours?		✓	
Prohibit telework based on documented work performance assessments of employees?		✓	
Allow employees to telework in other states?		✓	
Allow employees to telework outside of the U.S.?			Unspecified
Maximum number of days per week employees were allowed to telework			3
Telework Practices		Yes	No
Did the agency centrally track the extent to which its employees teleworked?		✓	
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓	
Telework Agreements			
Number of agreements provided to us			26
Average number of days per week employees were authorized to telework			2.6
Number of employees, by maximum number of days per week approved for telework			
1.0 day or less			3
1.1 days to 2.0 days			0
2.1 days to 3.0 days			23
3.1 days to 4.0 days			0
More than 4.0 days			0

Office of the Commissioner of Insurance | Space Management
 125 South Webster Street ■ Madison

Building Information

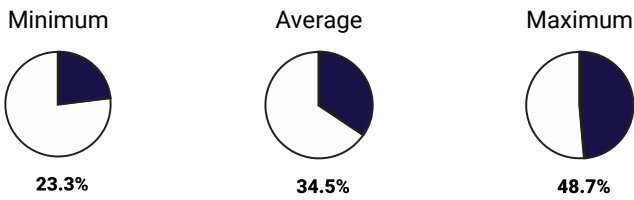
Number of agency employees headquartered in the building	125
Number of workstations in the building	189

Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Site Visits

Proportion of workstations that were in use during our site visits



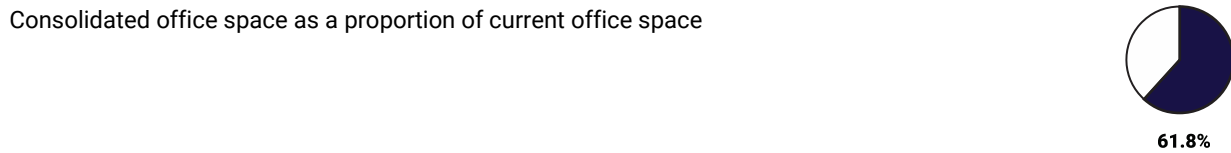
Space Utilization

Based on
Site Visit Data



Agency Office Space Before and After Consolidation

Office space in GEF 3 before consolidation	51,064 ft ²
Office space in the Administration Building after consolidation (anticipated)	31,548 ft ²



Comparison of the Office of the Commissioner of Insurance's Use of Its Current Office Space in GEF 3 with Its Anticipated Consolidated Office Space

Average proportion of workstations that were in use during our six site visits



Agency's space utilization, based on our six site visits



Office of the State Public Defender

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 23 of 28 best practices and did not include 5 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- An average of 47.3 percent of workstations at the Milwaukee State Office Building were in use during our six site visits.
- The agency used 69.9 percent of its anticipated space in the Milwaukee State Office Building after consolidation, based on our six site visits.
- The agency anticipates it will retain 100.0 percent of its office space in the Milwaukee State Office Building.

Office of the State Public Defender | Telework

Employees on January 1, 2023		614	
Number of employees whose residences were two or more hours of driving time from their headquarters		6	
Number of employees whose residences were in states not contiguous to Wisconsin		0	
Number of employees whose residences were not in the U.S.		0	
Telework Policies on January 1, 2023		Yes	No
Did the agency have telework policies?	✓		
Did the agency's telework policies:			
Require employees to sign telework agreements?	✓		
Consider an employee's need to access confidential information when determining telework eligibility?	✓		
Prohibit employees from providing child or dependent care during work hours?	✓		
Prohibit telework based on documented work performance assessments of employees?			✓
Allow employees to telework in other states?	✓		
Allow employees to telework outside of the U.S.?		Unspecified	
Maximum number of days per week employees were allowed to telework			5
Telework Practices		Yes	No
Did the agency centrally track the extent to which its employees teleworked?			✓
Did the agency assess in writing in the prior year the effects of telework on its operations?			✓

Office of the State Public Defender | Space Management
819 North 6th Street ■ Milwaukee

Building Information

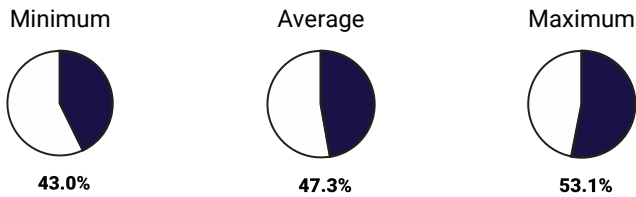
Number of agency employees headquartered in the building	110
Number of workstations in the building	128

Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Site Visits

Proportion of workstations that were in use during our site visits




Space Utilization

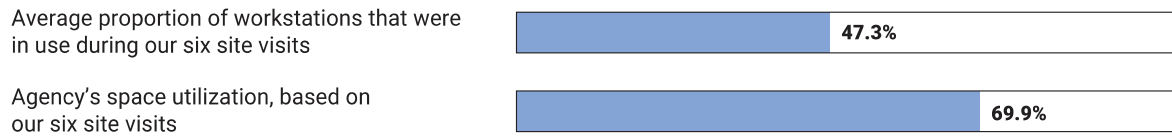
Based on Site Visit Data



Agency Office Space Before and After Consolidation

Office space in the Milwaukee State Office Building before consolidation	24,742 ft ²
Office space in the Milwaukee State Office Building after consolidation (anticipated)	24,742 ft ²
Consolidated office space as a proportion of current office space	 100.0%

Comparison of the Office of the State Public Defender's Use of Its Current Office Space in the Milwaukee State Office Building with Its Anticipated Consolidated Office Space



Public Instruction, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 21 of 28 best practices, partially included 2 best practices, and did not include 5 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- An average of 5.3 percent of workstations at GEF 3 were in use during our six site visits.
- The agency used 23.6 percent of its anticipated space in the Tommy G. Thompson Building after consolidation, based on our six site visits.
- The agency anticipates it will retain 36.9 percent of its office space after consolidating into the Tommy G. Thompson Building.

Public Instruction, Department of | Telework

Employees on January 1, 2023	591
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Number of employees whose residences were two or more hours of driving time from their headquarters	11
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?	✓	
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	✓	

Maximum number of days per week employees were allowed to telework	5
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Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓

Public Instruction, Department of | Space Management
 125 South Webster Street ■ Madison

Building Information

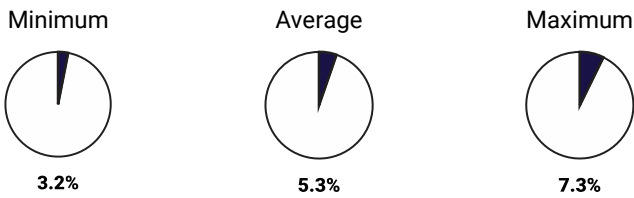
Number of agency employees headquartered in the building	389
Number of workstations in the building	468

Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Site Visits

Proportion of workstations that were in use during our site visits



Space Utilization

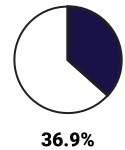
Based on Site Visit Data



Agency Office Space Before and After Consolidation

Office space in GEF 3 before consolidation	70,349 ft ²
Office space in the Tommy G. Thompson Building after consolidation (anticipated)	25,965 ft ²

Consolidated office space as a proportion of current office space



Comparison of Public Instruction's Use of Its Current Office Space in GEF 3 with Its Anticipated Consolidated Office Space

Average proportion of workstations that were in use during our six site visits



Agency's space utilization, based on our six site visits



Public Service Commission

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 19 of 28 best practices, partially included 1 best practice, and did not include 8 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- An average of 25.5 percent of employees used their key cards at the Hill Farms State Office Building on a given day from January 1, 2023, through June 2, 2023.
- An average of 23.2 percent of workstations at the Hill Farms State Office Building were in use during our six site visits.
- The agency used 54.1 percent of its anticipated space in the Hill Farms State Office Building after consolidation, based on key card data, and 26.2 percent of its anticipated space, based on our six site visits.
- The agency anticipates it will have 103.5 percent of its existing office space after expanding in the Hill Farms State Office Building.

Public Service Commission | Telework

Employees on January 1, 2023		146	
Number of employees whose residences were two or more hours of driving time from their headquarters		2	
Number of employees whose residences were in states not contiguous to Wisconsin		0	
Number of employees whose residences were not in the U.S.		0	
Telework Policies on January 1, 2023		Yes	No
Did the agency have telework policies?		✓	
Did the agency's telework policies:			
Require employees to sign telework agreements?		✓	
Consider an employee's need to access confidential information when determining telework eligibility?			✓
Prohibit employees from providing child or dependent care during work hours?		✓	
Prohibit telework based on documented work performance assessments of employees?		✓	
Allow employees to telework in other states?		✓	
Allow employees to telework outside of the U.S.?			Unspecified
Maximum number of days per week employees were allowed to telework			5
Telework Practices		Yes	No
Did the agency centrally track the extent to which its employees teleworked?			✓
Did the agency assess in writing in the prior year the effects of telework on its operations?			✓
Telework Agreements			
Number of agreements provided to us			101
Average number of days per week employees were authorized to telework			3.9
Number of employees, by maximum number of days per week approved for telework			
1.0 day or less			1
1.1 days to 2.0 days			5
2.1 days to 3.0 days			18
3.1 days to 4.0 days			40
More than 4.0 days			37
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements, during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.			9

Public Service Commission | Space Management
4822 Madison Yards Way ■ Madison

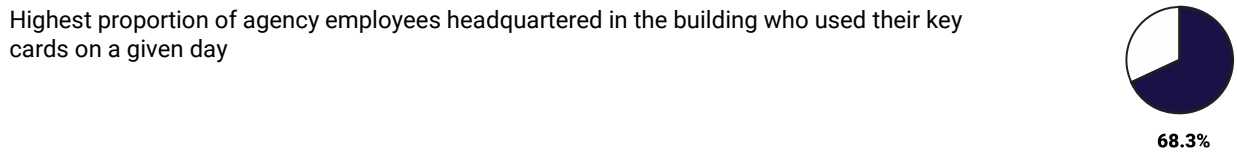
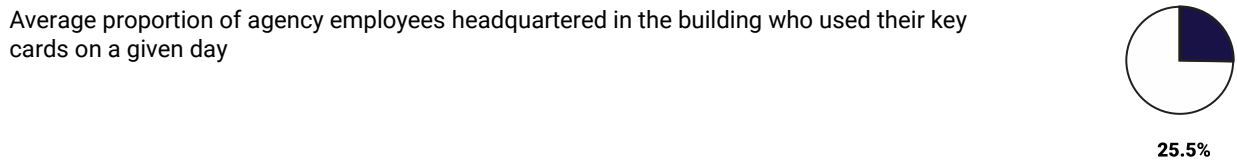
Building Information

Number of agency employees headquartered in the building	145
Number of workstations in the building	151

Space Management Practices

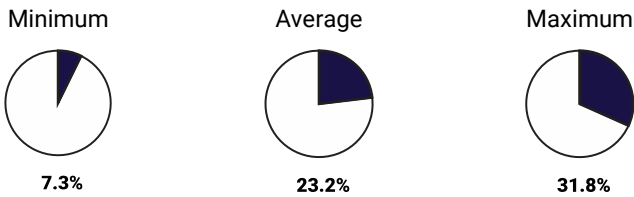
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Key Card Data

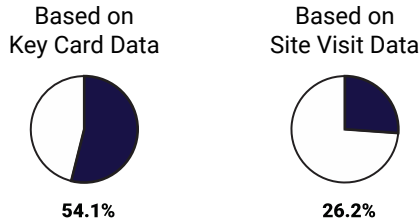


Site Visits

Proportion of workstations that were in use during our site visits



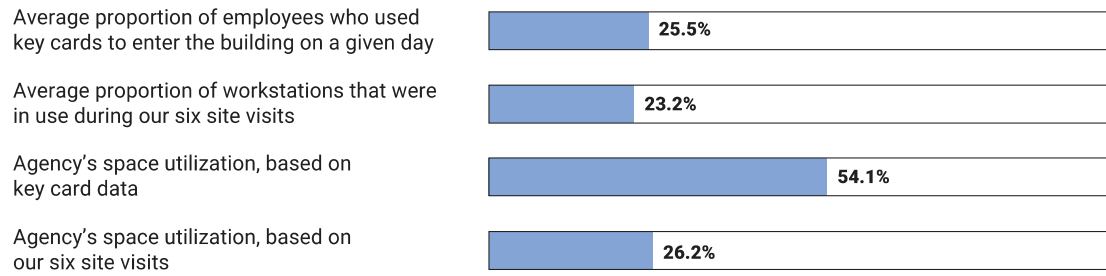
Space Utilization



Agency Office Space Before and After Expansion

Office space in the Hill Farms State Office Building before expansion	31,868 ft ²
Office space in the Hill Farms State Office Building after expansion (anticipated)	32,968 ft ²
Expanded office space as a proportion of current office space	103.5%

Comparison of the Public Service Commission's Use of Its Current Office Space in the Hill Farms State Office Building with Its Anticipated Expanded Office Space



Revenue, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 25 of 28 best practices, partially included 1 best practice, and did not include 2 best practices.
- The agency allowed its employees to telework up to 3 days per week.
- The agency did centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- The agency anticipates it will retain 94.5 percent of its office space after consolidating in the State Revenue Building.

Revenue, Department of | Telework

Employees on January 1, 2023	1,043
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Number of employees whose residences were two or more hours of driving time from their headquarters	19
Number of employees whose residences were in states not contiguous to Wisconsin	1
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?	✓	
Allow employees to telework in other states?		Unspecified
Allow employees to telework outside of the U.S.?		Unspecified

Maximum number of days per week employees were allowed to telework	3
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Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?	✓	
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓

Revenue, Department of | Space Management
2135 Rimrock Road ■ Madison

Building Information

Number of agency employees headquartered in the building	721
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Agency Office Space Before and After Consolidation

Office space in the State Revenue Building before consolidation	171,403 ft ²
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Office space in the State Revenue Building after consolidation (anticipated)	162,050 ft ²
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Consolidated office space as a proportion of current office space



Safety and Professional Services, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 21 of 28 best practices and did not include 7 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- An average of 31.3 percent of employees used their key cards at the Hill Farms State Office Building on a given day from January 1, 2023, through June 2, 2023.
- An average of 28.2 percent of workstations at the Hill Farms State Office Building were in use during our six site visits.
- The agency used 47.1 percent of its anticipated space in the Hill Farms State Office Building after consolidation, based on key card data, and 41.9 percent of its anticipated space, based on our six site visits.
- The agency anticipates it will retain 68.3 percent of its office space after consolidating in the Hill Farms State Office Building.

Safety and Professional Services, Department of | Telework

Employees on January 1, 2023		238	
Number of employees whose residences were two or more hours of driving time from their headquarters		4	
Number of employees whose residences were in states not contiguous to Wisconsin		1	
Number of employees whose residences were not in the U.S.		0	
Telework Policies on January 1, 2023		Yes	No
Did the agency have telework policies?		✓	
Did the agency's telework policies:			
Require employees to sign telework agreements?		✓	
Consider an employee's need to access confidential information when determining telework eligibility?			✓
Prohibit employees from providing child or dependent care during work hours?		✓	
Prohibit telework based on documented work performance assessments of employees?		✓	
Allow employees to telework in other states?		✓	
Allow employees to telework outside of the U.S.?			Unspecified
Maximum number of days per week employees were allowed to telework			5
Telework Practices		Yes	No
Did the agency centrally track the extent to which its employees teleworked?			✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓	
Telework Agreements			
Number of agreements provided to us			106
Average number of days per week employees were authorized to telework			3
Number of employees, by maximum number of days per week approved for telework			
1.0 day or less			2
1.1 days to 2.0 days			8
2.1 days to 3.0 days			89
3.1 days to 4.0 days			1
More than 4.0 days			6
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements, during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.			5

Safety and Professional Services, Department of | Space Management
4822 Madison Yards Way ■ Madison

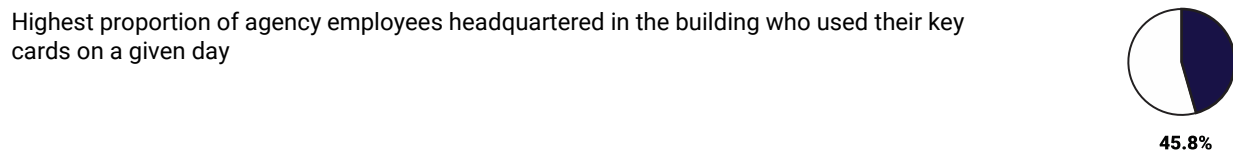
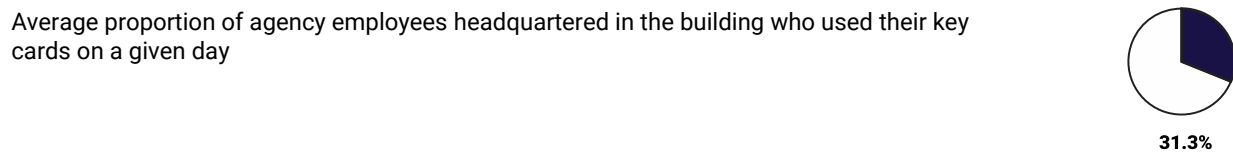
Building Information

Number of agency employees headquartered in the building	179
Number of workstations in the building	211

Space Management Practices

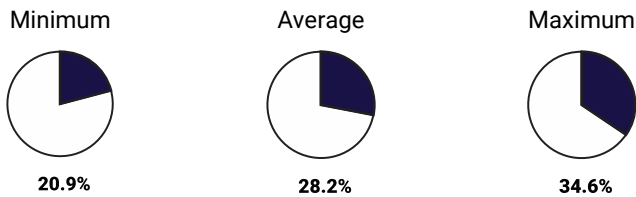
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Key Card Data

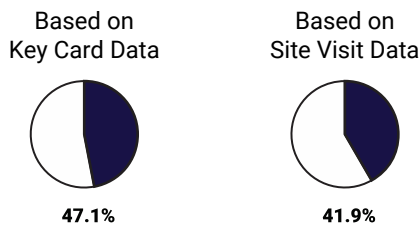


Site Visits

Proportion of workstations that were in use during our site visits



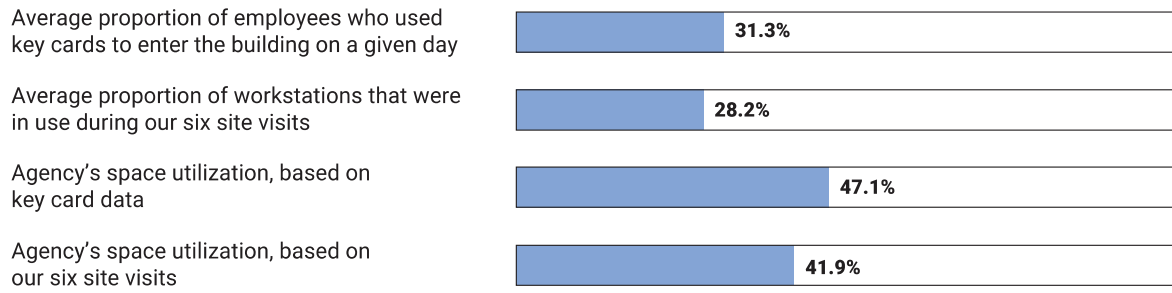
Space Utilization



Agency Office Space Before and After Consolidation

Office space in the Hill Farms State Office Building before consolidation	45,856 ft ²
Office space in the Hill Farms State Office Building after consolidation (anticipated)	31,325 ft ²
Consolidated office space as a proportion of current office space	 68.3%

Comparison of Safety and Professional Services' Use of Its Current Office Space in the Hill Farms State Office Building with Its Anticipated Consolidated Office Space



State of Wisconsin Investment Board

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 8 of 28 best practices and did not include 20 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- An average of 37.7 percent of employees used their key cards at the agency's headquarters on a given day from January 1, 2023, through June 2, 2023.

State of Wisconsin Investment Board | Telework

Employees on January 1, 2023	249
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Number of employees whose residences were two or more hours of driving time from their headquarters	33
Number of employees whose residences were in states not contiguous to Wisconsin	12
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?		✓
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	✓	

Maximum number of days per week employees were allowed to telework	5
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Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓

State of Wisconsin Investment Board | Space Management
 4703 Madison Yards Way ■ Madison


Building Information


Number of agency employees headquartered in the building	244
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Key Card Data

Average proportion of agency employees headquartered in the building who used their key cards on a given day	 37.7%
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Highest proportion of agency employees headquartered in the building who used their key cards on a given day	 63.5%
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Transportation, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 20 of 28 best practices, partially included 1 best practice, and did not include 7 best practices.
- The agency allowed its employees to telework up to 3 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- An average of 32.8 percent of employees used their key cards at the Hill Farms State Office Building on a given day from January 1, 2023, through June 2, 2023.
- An average of 20.6 percent of workstations at the Hill Farms State Office Building were in use during our six site visits.
- The agency used 56.5 percent of its anticipated space in the Hill Farms State Office Building after consolidation, based on key card data, and 48.6 percent of its anticipated space, based on our six site visits.
- The agency anticipates it will retain 61.7 percent of its office space after consolidating in the Hill Farms State Office Building.

Transportation, Department of | Telework

Employees on January 1, 2023	2,933
Number of employees whose residences were two or more hours of driving time from their headquarters	36
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0
Telework Policies on January 1, 2023	Yes No
Did the agency have telework policies?	✓
Did the agency's telework policies:	
Require employees to sign telework agreements?	✓
Consider an employee's need to access confidential information when determining telework eligibility?	✓
Prohibit employees from providing child or dependent care during work hours?	✓
Prohibit telework based on documented work performance assessments of employees?	✓
Allow employees to telework in other states?	✓
Allow employees to telework outside of the U.S.?	✓
Maximum number of days per week employees were allowed to telework	3
Telework Practices	Yes No
Did the agency centrally track the extent to which its employees teleworked?	✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓
Telework Agreements	
Number of agreements provided to us	215
Average number of days per week employees were authorized to telework	2.9
Number of employees, by maximum number of days per week approved for telework	
1.0 day or less	12
1.1 days to 2.0 days	31
2.1 days to 3.0 days	149
3.1 days to 4.0 days	2
More than 4.0 days	21
Number of employees who used their key cards at the building where they were headquartered less frequently than expected, based on their telework agreements, during 75 percent or more of the 22 weeks from January 1, 2023, through June 2, 2023.	11

Transportation, Department of | Space Management
4822 Madison Yards Way ■ Madison

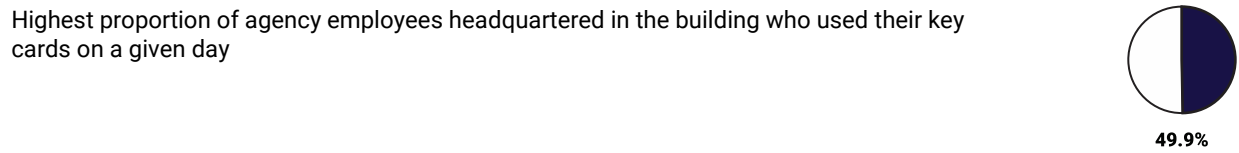
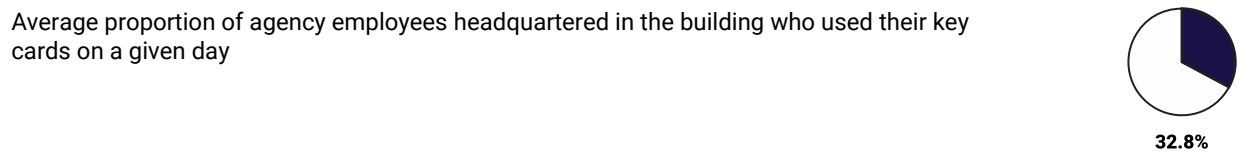
Building Information

Number of agency employees headquartered in the building	883
Number of workstations in the building	1,382

Space Management Practices

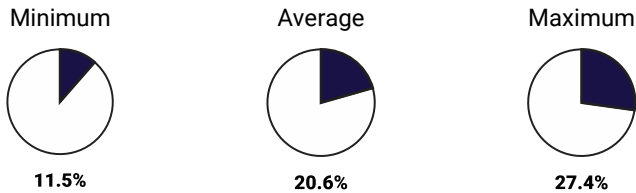
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Key Card Data

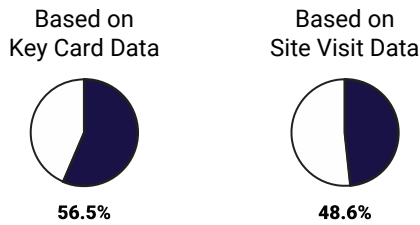


Site Visits

Proportion of workstations that were in use during our site visits

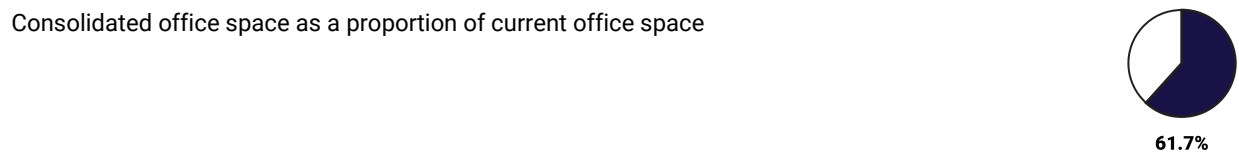


Space Utilization

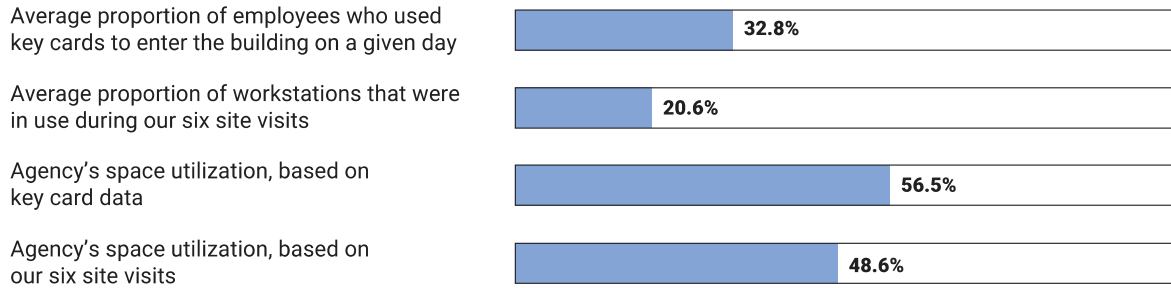


Agency Office Space Before and After Consolidation

Office space in the Hill Farms State Office Building before consolidation	227,702 ft ²
Office space in the Hill Farms State Office Building after consolidation (anticipated)	140,400 ft ²



Comparison of Transportation's Use of Its Current Office Space in the Hill Farms State Office Building with Its Anticipated Consolidated Office Space



Veterans Affairs, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 26 of 28 best practices and partially included 2 best practices.
- The agency allowed its employees to telework up to 4.5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.
- \$1,600 in travel reimbursements that may not have been allowed by statutes or the State Compensation Plan was paid for expenses incurred in 2022 to 1 employee who resided more than four hours from their headquarters.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- In October 2023, the agency indicated it planned to request to vacate approximately 30.0 percent of its space in its headquarters building.

Veterans Affairs, Department of | Telework

Employees on January 1, 2023	680
Number of employees whose residences were two or more hours of driving time from their headquarters	8
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0
Telework Policies on January 1, 2023	Yes No
Did the agency have telework policies?	✓
Did the agency's telework policies:	
Require employees to sign telework agreements?	✓
Consider an employee's need to access confidential information when determining telework eligibility?	✓
Prohibit employees from providing child or dependent care during work hours?	✓
Prohibit telework based on documented work performance assessments of employees?	✓
Allow employees to telework in other states?	✓
Allow employees to telework outside of the U.S.?	✓
Maximum number of days per week employees were allowed to telework	4.5
Telework Practices	Yes No
Did the agency centrally track the extent to which its employees teleworked?	✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓

Veterans Affairs, Department of | Space Management
2135 Rimrock Road ■ Madison

Building Information

Number of agency employees headquartered in the building	78
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Agency Office Space Before and After Consolidation

Office space in the State Revenue Building before consolidation	19,913 ft ²
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Office space in the State Revenue Building after consolidation (anticipated)	19,913 ft ²
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Consolidated office space as a proportion of current office space



100.0%

In October 2023, the agency indicated it planned to vacate approximately 30.0 percent of its office space.

Wisconsin Economic Development Corporation

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 8 of 28 best practices, partially included 1 best practice, and did not include 19 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- The agency anticipates it will retain 64.7 percent of its office space after consolidating into the 2352 South Park Street building.

Wisconsin Economic Development Corporation | Telework

Telework Policies on January 1, 2023	Yes	No
Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?		✓
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	
Maximum number of days per week employees were allowed to telework		5
Telework Practices	Yes	No
Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓

Wisconsin Economic Development Corporation | Space Management
 201 West Washington Avenue ■ Madison

Space Management Practices

Yes No

Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?

✓

Agency Office Space Before and After Consolidation

Office space in the Tommy G. Thompson Building before consolidation

19,522 ft²

Office space in the 2352 South Park Street building after consolidation (anticipated)

12,638 ft²

Consolidated office space as a proportion of current office space



64.7%

Wisconsin Historical Society

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements and agreements included 21 of 28 best practices, partially included 1 best practice, and did not include 6 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did assess in writing in the prior year the effects of telework on its operations.
- \$6,200 in travel reimbursements that may not have been allowed by statutes or the State Compensation Plan was paid for expenses incurred in 2022 to 2 employees who resided more than four hours from their headquarters.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

Wisconsin Historical Society | Telework

Employees on January 1, 2023	149
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Number of employees whose residences were two or more hours of driving time from their headquarters	4
Number of employees whose residences were in states not contiguous to Wisconsin	2
Number of employees whose residences were not in the U.S.	0

Telework Policies on January 1, 2023	Yes	No
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Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?	✓	
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?		Unspecified

Maximum number of days per week employees were allowed to telework	5
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Telework Practices	Yes	No
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Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓	

Wisconsin Housing and Economic Development Authority

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 15 of 28 best practices, partially included 5 best practices, and did not include 8 best practices.
- The agency allowed its employees to telework up to 3.5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.

Wisconsin Housing and Economic Development Authority | Telework

Telework Policies on January 1, 2023	Yes	No
Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	
Maximum number of days per week employees were allowed to telework		3.5
Telework Practices	Yes	No
Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓

Wisconsin Technical College System

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 20 of 28 best practices, partially included 1 best practice, and did not include 7 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency did not in the prior two years assess in writing the amount of office space necessary for its operations.
- The agency anticipates it will retain 52.9 percent of its office space after consolidating into the Hill Farms State Office Building.

Wisconsin Technical College System | Telework

Employees on January 1, 2023	52
Number of employees whose residences were two or more hours of driving time from their headquarters	0
Number of employees whose residences were in states not contiguous to Wisconsin	0
Number of employees whose residences were not in the U.S.	0
Telework Policies on January 1, 2023	Yes No
Did the agency have telework policies?	✓
Did the agency's telework policies:	
Require employees to sign telework agreements?	✓
Consider an employee's need to access confidential information when determining telework eligibility?	✓
Prohibit employees from providing child or dependent care during work hours?	✓
Prohibit telework based on documented work performance assessments of employees?	✓
Allow employees to telework in other states?	Unspecified
Allow employees to telework outside of the U.S.?	Unspecified
Maximum number of days per week employees were allowed to telework	5
Telework Practices	Yes No
Did the agency centrally track the extent to which its employees teleworked?	✓
Did the agency assess in writing in the prior year the effects of telework on its operations?	✓

Wisconsin Technical College System | Space Management
 4622 University Avenue ■ Madison

Building Information

Number of agency employees headquartered in the building	51
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Space Management Practices

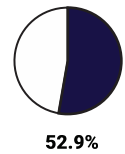
	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?		✓

Agency Office Space Before and After Consolidation

Office space in the Hill Farms D, E, L State Office Building before consolidation	19,851 ft ²
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Office space in the Hill Farms State Office Building after consolidation (anticipated)	10,500 ft ²
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Consolidated office space as a proportion of current office space



Workforce Development, Department of

TELEWORK

Based on the available information, we found that:

- The agency's telework policies and agreements included 21 of 28 best practices, partially included 1 best practice, and did not include 6 best practices.
- The agency allowed its employees to telework up to 5 days per week.
- The agency did not centrally track the extent to which its employees teleworked and did not assess in writing in the prior year the effects of telework on its operations.

SPACE MANAGEMENT

Based on the available information, we found that:

- The agency indicated it had assessed in writing in the prior two years the amount of office space necessary for its operations.
- The agency anticipates it will retain 15.9 percent of its office space after consolidating in GEF 1.

Workforce Development, Department of | Telework

Employees on January 1, 2023	1,532	
Number of employees whose residences were two or more hours of driving time from their headquarters	24	
Number of employees whose residences were in states not contiguous to Wisconsin	0	
Number of employees whose residences were not in the U.S.	0	
Telework Policies on January 1, 2023	Yes	No
Did the agency have telework policies?	✓	
Did the agency's telework policies:		
Require employees to sign telework agreements?	✓	
Consider an employee's need to access confidential information when determining telework eligibility?		✓
Prohibit employees from providing child or dependent care during work hours?	✓	
Prohibit telework based on documented work performance assessments of employees?		✓
Allow employees to telework in other states?	✓	
Allow employees to telework outside of the U.S.?	Unspecified	
Maximum number of days per week employees were allowed to telework	5	
Telework Practices	Yes	No
Did the agency centrally track the extent to which its employees teleworked?		✓
Did the agency assess in writing in the prior year the effects of telework on its operations?		✓

Workforce Development, Department of | Space Management
 201 East Washington Avenue ■ Madison

Building Information

Number of agency employees headquartered in the building	610
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Space Management Practices

	Yes	No
Did the agency in the prior two years assess in writing the amount of office space necessary for its operations?	✓	

Agency Office Space Before and After Consolidation

Office space in GEF 1 before consolidation	160,422 ft ²
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Office space in GEF 1 after consolidation (anticipated)	25,440 ft ²
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Consolidated office space as a proportion of current office space



15.9%

Appendix 3

Extent to Which Agencies' Policies Considered Work Performance When Determining an Employee's Eligibility to Telework

According to Agency Telework Policies and Blank Agreements as of January 1, 2023

Agency	Considered Work Performance	Prohibited Telework Based on Documented Work Performance Assessments	Did Not Consider Work Performance
Administration	✓	✓	
Agriculture, Trade and Consumer Protection	✓	✓	
Children and Families			✓
Corrections	✓		
Educational Communications Board	✓	✓	
Elections Commission	✓	✓	
Employee Trust Funds			✓
Ethics Commission	✓	✓	
Financial Institutions	✓	✓	
Health Services	✓	✓	
Justice	✓		
Military Affairs	✓		
Natural Resources			✓
Office of the Commissioner of Insurance	✓	✓	
Office of the State Public Defender	✓		
Public Instruction			✓
Public Service Commission	✓	✓	
Revenue	✓	✓	
Safety and Professional Services	✓	✓	
Tourism	✓	✓	
Transportation	✓	✓	
Veterans Affairs	✓	✓	
Wisconsin Arts Board	✓	✓	
Wisconsin Board for People with Developmental Disabilities	✓	✓	
Wisconsin Board on Aging and Long-Term Care	✓	✓	
Wisconsin Higher Educational Aids Board	✓	✓	
Wisconsin Historical Society	✓	✓	
Wisconsin Labor and Industry Review Commission	✓	✓	
Wisconsin State Fair Park			✓
Wisconsin Technical College System	✓	✓	
Workforce Development	✓		
Total	26	21	5

Appendix 4

Extent to Which Agencies' Policies Considered the Need to Access Confidential Information When Determining an Employee's Eligibility to Telework

According to Agency Telework Policies and Blank Agreements as of January 1, 2023

Agency	Yes	No
Administration		✓
Agriculture, Trade and Consumer Protection		✓
Children and Families	✓	
Corrections	✓	
Educational Communications Board		✓
Elections Commission		✓
Employee Trust Funds	✓	
Ethics Commission		✓
Financial Institutions		✓
Health Services	✓	
Justice	✓	
Military Affairs	✓	
Natural Resources	✓	
Office of the Commissioner of Insurance		✓
Office of the State Public Defender	✓	
Public Instruction	✓	
Public Service Commission		✓
Revenue		✓
Safety and Professional Services		✓
Tourism		✓
Transportation		✓
Veterans Affairs		✓
Wisconsin Arts Board		✓
Wisconsin Board for People with Developmental Disabilities		✓
Wisconsin Board on Aging and Long-Term Care	✓	
Wisconsin Higher Educational Aids Board		✓
Wisconsin Historical Society		✓
Wisconsin Labor and Industry Review Commission		✓
Wisconsin State Fair Park		✓
Wisconsin Technical College System	✓	
Workforce Development		✓
Total	11	20

Appendix 5

Locations Where Employees Were Permitted to Telework

According to Agency Telework Policies and Blank Agreements as of January 1, 2023

Agency	Other States	Outside of the U.S.	Only Wisconsin	Not Addressed
Administration	✓			
Agriculture, Trade and Consumer Protection			✓	
Children and Families	✓			
Corrections	✓			
Educational Communications Board	✓			
Elections Commission	✓			
Employee Trust Funds	✓			
Ethics Commission	✓			
Financial Institutions	✓			
Health Services	✓			
Justice	✓			
Military Affairs				✓
Natural Resources	✓			
Office of the Commissioner of Insurance	✓			
Office of the State Public Defender	✓			
Public Instruction	✓	✓		
Public Service Commission	✓			
Revenue				✓
Safety and Professional Services	✓			
Tourism	✓			
Transportation	✓			
Veterans Affairs	✓	✓		
Wisconsin Arts Board	✓			
Wisconsin Board for People with Developmental Disabilities	✓			
Wisconsin Board on Aging and Long Term Care			✓	
Wisconsin Higher Educational Aids Board	✓			
Wisconsin Historical Society	✓			
Wisconsin Labor and Industry Review Commission	✓			
Wisconsin State Fair Park				✓
Wisconsin Technical College System				✓
Workforce Development	✓			
Total	25	2	2	4

Appendix 6

28 Telework Best Practices We Identified¹

Telework Participation

Employees should be trained on telework policies before teleworking.

Employees who telework should maintain their work performance in order to continue being allowed to telework.

Performance appraisals and disciplinary decisions should not be based solely on whether an employee is or is not teleworking.

Procedures for denying or terminating telework opportunities for employees should be specified.

Procedures for employees to appeal telework denial or termination decisions should be specified.

Telework Policies

Policies should indicate that telework should not diminish agency operations.

Policies should specify the criteria by which employees may be allowed to telework.

Policies should specify communication guidelines and requirements for employees who telework, such as how quickly teleworkers should answer telephone calls and email messages.

Policies should specify guidelines and requirements for maintaining safe telework worksites, such as requirements for ergonomic chairs, surge protectors, and insurance.

Policies should specify whether technology, equipment, and supplies will be provided by an agency or employees who telework.

Policies should address continuity of operations and long-term emergencies, including whether employees are expected to telework if an agency closes.

Policies should specify records management responsibilities, including how employees who telework should protect confidential and sensitive information.

Policies should specify minimum internet requirements of telework worksites, such as internet speed and security.

Policies should address differential pay and overtime for employees who telework, such as requirements for employees to obtain approval before working hours that are paid at a differential rate.

Policies should address travel expectations while employees are teleworking, such as travel reimbursement requirements.

Policies should prohibit employees from providing dependent care while teleworking.

Policies should address the amount of notice employees who telework will be provided before they need to return to the office.

Telework Agreements

Agreements should require employees to adhere to telework policies.

Agreements should specify whether employees who telework must work if an agency closes, such as during an emergency.

Agreements should be required for employees who telework and re-signed at least annually.

Agreements should specify the frequency or schedule of telework.

Agreements should specify the job duties and expectations for employees who telework.

Agreements should specify communication expectations for employees who telework.

Agreements should specify the time periods they are in effect.

Agreements should specify the contact information of employees who telework.

Agreements should specify the addresses of the alternate worksites of employees who telework.

Agreements should affirm the safety of telework worksites.

Agreements should specify equipment and expenses covered by employers and employees who telework.

¹ We identified the best practices based on a review of the federal Telework Enhancement Act of 2010, as well as documents from GAO, the federal Office of Personnel Management, the National Institute of Standards and Technology, and other organizations.

Appendix 7

**Extent to Which Agency Policies and Blank Agreements
Included 28 Best Practices¹**

January 1, 2023

Agency	Number of Best Practices		
	Included	Partially Included	Not Included
Administration	19	1	8
Agriculture, Trade and Consumer Protection	22	1	5
Children and Families	17	3	8
Corrections	20	1	7
Educational Communications Board	19	1	8
Elections Commission	21	0	7
Employee Trust Funds	17	2	9
Ethics Commission	19	1	8
Financial Institutions	19	1	8
Health Services	24	0	4
Justice	22	1	5
Military Affairs	22	0	6
Natural Resources	16	2	10
Office of the Commissioner of Insurance	23	0	5
Office of the State Public Defender	23	0	5
Office of the State Treasurer	0	0	28
Public Instruction	21	2	5
Public Service Commission	19	1	8
Revenue	25	1	2
Safety and Professional Services	21	0	7
State of Wisconsin Investment Board	8	0	20
Tourism	20	1	7
Transportation	20	1	7
Veterans Affairs	26	2	0
Wisconsin Arts Board	19	1	8
Wisconsin Board for People with Developmental Disabilities	19	1	8
Wisconsin Board of Commissioners of Public Lands	0	0	28
Wisconsin Board on Aging and Long Term Care	22	0	6
Wisconsin Economic Development Corporation	8	1	19
Wisconsin Employment Relations Commission	0	0	28
Wisconsin Health and Educational Facilities Authority	0	0	28

Agency	Number of Best Practices		
	Included	Partially Included	Not Included
Wisconsin Higher Educational Aids Board	16	2	10
Wisconsin Historical Society	21	1	6
Wisconsin Housing and Economic Development Authority	15	5	8
Wisconsin Labor and Industry Review Commission	19	1	8
Wisconsin State Fair Park	15	4	9
Wisconsin Technical College System	20	1	7
Workforce Development	21	1	6
Average	17.3	1.1	9.6

¹ Each of the 28 best practices is listed in Appendix 6.

Appendix 8

Agency-Reported Effects of Telework on the Efficiency of Agency Operations

According to Agency Responses to Our May 2023 Survey

Agency	Effect of Telework on Agency Operations					Agency Assessed in Writing the Telework Effects
	Somewhat Increases Efficiency	Does Not Affect Efficiency	Considerably Increases Efficiency	Affects Efficiency to an Unknown Extent	Reduces Efficiency	
Administration				✓		
Agriculture, Trade and Consumer Protection		✓				✓
Children and Families			✓			✓
Corrections				✓		✓
Educational Communications Board		✓				
Elections Commission		✓				
Employee Trust Funds			✓			✓
Ethics Commission	✓					
Financial Institutions		✓				
Health Services	✓					
Justice		✓				
Military Affairs				✓		
Natural Resources	✓					✓
Office of the Commissioner of Insurance		✓				✓
Office of the Secretary of State		✓				
Office of the State Public Defender	✓					
Office of the State Treasurer	✓					
Public Instruction			✓			
Public Service Commission				✓		
Revenue	✓					
Safety and Professional Services	✓					✓
State of Wisconsin Investment Board		✓				
Tourism			✓			✓
Transportation		✓				
Veterans Affairs			✓			
Wisconsin Arts Board	✓					
Wisconsin Board for People with Developmental Disabilities	✓					
Wisconsin Board on Aging and Long Term Care	✓					
Wisconsin Economic Development Corporation			✓			
Wisconsin Employment Relations Commission			✓			
Wisconsin Health and Educational Facilities Authority	✓					

Agency	Effect of Telework on Agency Operations					Agency Assessed in Writing the Telework Effects
	Somewhat Increases Efficiency	Does Not Affect Efficiency	Considerably Increases Efficiency	Affects Efficiency to an Unknown Extent	Reduces Efficiency	
Wisconsin Higher Educational Aids Board			✓			
Wisconsin Historical Society	✓					✓
Wisconsin Housing and Economic Development Authority				✓		
Wisconsin Labor and Industry Review Commission		✓				
Wisconsin State Fair Park		✓				
Wisconsin Technical College System	✓					
Workforce Development			✓			
Total	13	11	9	5	0	9

Appendix 9

Agency-Reported Advantages of Allowing Employees to Telework

According to Agency Responses to Our May 2023 Survey

Agency	Increased Employee Morale	Easier to Recruit Employees	Increased Employee Retention	Increased Employee Productivity
Administration	✓	✓	✓	✓
Agriculture, Trade and Consumer Protection	✓	✓		
Children and Families	✓	✓	✓	✓
Corrections	✓	✓	✓	✓
Educational Communications Board	✓	✓	✓	
Elections Commission	✓			✓
Employee Trust Funds	✓	✓	✓	✓
Ethics Commission	✓	✓	✓	✓
Financial Institutions		✓	✓	
Health Services	✓	✓	✓	✓
Justice	✓	✓	✓	✓
Military Affairs	✓	✓	✓	
Natural Resources	✓	✓	✓	✓
Office of the Commissioner of Insurance	✓	✓	✓	✓
Office of the Secretary of State	✓	✓	✓	✓
Office of the State Public Defender	✓	✓	✓	✓
Office of the State Treasurer	✓	✓	✓	✓
Public Instruction	✓	✓	✓	✓
Public Service Commission	✓	✓	✓	✓
Revenue	✓	✓	✓	
Safety and Professional Services	✓	✓	✓	✓
State of Wisconsin Investment Board	✓	✓	✓	
Tourism	✓	✓	✓	✓
Transportation	✓	✓	✓	
Veterans Affairs	✓	✓	✓	✓
Wisconsin Arts Board	✓		✓	✓
Wisconsin Board for People with Developmental Disabilities	✓	✓		✓
Wisconsin Board on Aging and Long Term Care	✓	✓	✓	✓
Wisconsin Economic Development Corporation	✓	✓	✓	✓
Wisconsin Employment Relations Commission	✓	✓	✓	✓
Wisconsin Health and Educational Facilities Authority	✓	✓	✓	✓

Agency	Increased Employee Morale	Easier to Recruit Employees	Increased Employee Retention	Increased Employee Productivity
Wisconsin Higher Educational Aids Board	✓	✓		✓
Wisconsin Historical Society	✓	✓	✓	✓
Wisconsin Housing and Economic Development Authority	✓	✓	✓	✓
Wisconsin Labor and Industry Review Commission	✓	✓	✓	✓
Wisconsin State Fair Park	✓	✓	✓	✓
Wisconsin Technical College System	✓	✓	✓	✓
Workforce Development	✓	✓	✓	
Total	37	36	34	30

Appendix 10

Agency-Reported Disadvantages of Allowing Employees to Telework

According to Agency Responses to Our May 2023 Survey

Agency	Reduced Collaboration Among Employees	Reduced Employee Productivity	Reduced Employee Support for Agency Mission	Reduced Employee Retention
Administration				
Agriculture, Trade and Consumer Protection	✓			
Children and Families				
Corrections				
Educational Communications Board				
Elections Commission	✓			
Employee Trust Funds				
Ethics Commission				
Financial Institutions				
Health Services	✓			
Justice				
Military Affairs	✓	✓	✓	
Natural Resources	✓			
Office of the Commissioner of Insurance				
Office of the Secretary of State				
Office of the State Public Defender	✓			
Office of the State Treasurer				
Public Instruction				
Public Service Commission				
Revenue				
Safety and Professional Services	✓			
State of Wisconsin Investment Board	✓			
Tourism				
Transportation				
Veterans Affairs	✓			
Wisconsin Arts Board				
Wisconsin Board for People with Developmental Disabilities	✓			
Wisconsin Board on Aging and Long Term Care				
Wisconsin Economic Development Corporation				
Wisconsin Employment Relations Commission				
Wisconsin Health and Educational Facilities Authority				

Agency	Reduced Collaboration Among Employees	Reduced Employee Productivity	Reduced Employee Support for Agency Mission	Reduced Employee Retention
Wisconsin Higher Educational Aids Board				
Wisconsin Historical Society				
Wisconsin Housing and Economic Development Authority	✓	✓		
Wisconsin Labor and Industry Review Commission				
Wisconsin State Fair Park				
Wisconsin Technical College System				
Workforce Development				
Total	11	2	1	0

Appendix 11

Agencies That Allowed Employees to Telework Outside of Wisconsin

According to Agency Responses to Our May 2023 Survey

Agency	Yes	No
Administration		✓
Agriculture, Trade and Consumer Protection		✓
Children and Families	✓	
Corrections	✓	
Educational Communications Board		✓
Elections Commission		✓
Employee Trust Funds		✓
Ethics Commission		✓
Financial Institutions		✓
Health Services		✓
Justice	✓	
Military Affairs		✓
Natural Resources	✓	
Office of the Commissioner of Insurance		✓
Office of the Secretary of State		✓
Office of the State Public Defender		✓
Office of the State Treasurer		✓
Public Instruction	✓	
Public Service Commission		✓
Revenue	✓	
Safety and Professional Services	✓	
State of Wisconsin Investment Board	✓	
Tourism	✓	
Transportation	✓	
Veterans Affairs		✓
Wisconsin Arts Board		✓
Wisconsin Board for People with Developmental Disabilities		✓
Wisconsin Board on Aging and Long Term Care		✓
Wisconsin Economic Development Corporation	✓	
Wisconsin Employment Relations Commission		✓
Wisconsin Health and Educational Facilities Authority		✓

Agency	Yes	No
Wisconsin Higher Educational Aids Board		✓
Wisconsin Historical Society		✓
Wisconsin Housing and Economic Development Authority		✓
Wisconsin Labor and Industry Review Commission	✓	
Wisconsin State Fair Park		✓
Wisconsin Technical College System	✓	
Workforce Development	✓	
Total	14	24

Appendix 12

Agencies That Centrally Tracked Whether Employees Worked in the Office on a Given Day

According to Agency Responses to Our May 2023 Survey

Agency	Yes	No
Administration	✓	
Agriculture, Trade and Consumer Protection		✓
Children and Families		✓
Corrections	✓	
Educational Communications Board		✓
Elections Commission	✓	
Employee Trust Funds	✓	
Ethics Commission		✓
Financial Institutions		✓
Health Services		✓
Justice		✓
Military Affairs		✓
Natural Resources		✓
Office of the Commissioner of Insurance	✓	
Office of the Secretary of State		✓
Office of the State Public Defender		✓
Office of the State Treasurer		✓
Public Instruction		✓
Public Service Commission		✓
Revenue	✓	
Safety and Professional Services		✓
State of Wisconsin Investment Board		✓
Tourism	✓	
Transportation		✓
Veterans Affairs		✓
Wisconsin Arts Board		✓
Wisconsin Board for People with Developmental Disabilities		✓
Wisconsin Board on Aging and Long Term Care	✓	
Wisconsin Economic Development Corporation		✓
Wisconsin Employment Relations Commission		✓
Wisconsin Health and Educational Facilities Authority		✓

Agency	Yes	No
Wisconsin Higher Educational Aids Board		✓
Wisconsin Historical Society		✓
Wisconsin Housing and Economic Development Authority		✓
Wisconsin Labor and Industry Review Commission		✓
Wisconsin State Fair Park		✓
Wisconsin Technical College System	✓	
Workforce Development		✓
Total	9	29

Appendix 13

Agency-Reported Plans for Telework in the Coming Year

According to Agency Responses to Our May 2023 Survey

Agency	Maintain Telework Opportunities	Undetermined	Increase Telework Opportunities	Unknown	Decrease Telework Opportunities
Administration	✓				
Agriculture, Trade and Consumer Protection	✓				
Children and Families	✓				
Corrections		✓			
Educational Communications Board	✓				
Elections Commission		✓			
Employee Trust Funds	✓				
Ethics Commission	✓				
Financial Institutions		✓			
Health Services		✓			
Justice	✓				
Military Affairs	✓				
Natural Resources	✓				
Office of the Commissioner of Insurance			✓		
Office of the Secretary of State		✓			
Office of the State Public Defender		✓			
Office of the State Treasurer	✓				
Public Instruction	✓				
Public Service Commission	✓				
Revenue		✓			
Safety and Professional Services		✓			
State of Wisconsin Investment Board	✓				
Tourism		✓			
Transportation		✓			
Veterans Affairs	✓				
Wisconsin Arts Board	✓				
Wisconsin Board for People with Developmental Disabilities	✓				
Wisconsin Board on Aging and Long Term Care	✓				
Wisconsin Economic Development Corporation	✓				
Wisconsin Employment Relations Commission	✓				
Wisconsin Health and Educational Facilities Authority	✓				

Agency	Maintain Telework Opportunities	Undetermined	Increase Telework Opportunities	Unknown	Decrease Telework Opportunities
Wisconsin Higher Educational Aids Board	✓				
Wisconsin Historical Society				✓	
Wisconsin Housing and Economic Development Authority		✓			
Wisconsin Labor and Industry Review Commission	✓				
Wisconsin State Fair Park	✓				
Wisconsin Technical College System	✓				
Workforce Development	✓				
Total	25	11	1	1	0

Appendix 14

15 Agencies That We Visited¹

GEF 3 Building in Madison	Office of the Commissioner of Insurance Public Instruction, Department of
Hill Farms State Office Building in Madison	Employee Trust Funds, Department of Financial Institutions, Department of Public Service Commission Safety and Professional Services, Department of Transportation, Department of Wisconsin Higher Educational Aids Board
State Corrections Building	Corrections, Department of
Milwaukee State Office Building	Administration, Department of Children and Families, Department of Corrections, Department of Health Services, Department of Office of the State Public Defender Revenue, Department of Transportation, Department of Workforce Development, Department of

¹ We visited two office buildings for the departments of Corrections and Transportation.

Appendix 15

Agencies That Reported Having Consolidated Their Office Space within the Past Two Years

According to Agency Responses to Our June 2023 Survey

Agency	Yes	No
Administration	✓	
Agriculture, Trade and Consumer Protection	✓	
Children and Families	✓	
Corrections		✓
Educational Communications Board		✓
Elections Commission		✓
Employee Trust Funds	✓	
Ethics Commission		✓
Financial Institutions		✓
Health Services	✓	
Justice	✓	
Military Affairs		✓
Natural Resources		✓
Office of the Commissioner of Insurance		✓
Office of the Secretary of State		✓
Office of the State Public Defender		✓
Office of the State Treasurer		✓
Public Instruction	✓	
Public Service Commission		✓
Revenue		✓
Safety and Professional Services		✓
State of Wisconsin Investment Board		✓
Tourism	✓	
Transportation		✓
Veterans Affairs		✓
Wisconsin Arts Board	✓	
Wisconsin Board for People with Developmental Disabilities		✓
Wisconsin Board on Aging and Long Term Care	✓	
Wisconsin Economic Development Corporation		✓
Wisconsin Employment Relations Commission		✓
Wisconsin Health and Educational Facilities Authority		✓

Agency	Yes	No
Wisconsin Higher Educational Aids Board		✓
Wisconsin Housing and Economic Development Authority		✓
Wisconsin Labor and Industry Review Commission		✓
Wisconsin State Fair Park		✓
Wisconsin Technical College System		✓
Workforce Development		✓
Total	10	27

Appendix 16

**Agency-Reported Extent to Which the
Square Footage of Office Space Meets Agency Needs**

According to Agency Responses to Our June 2023 Survey

Agency	Exceeds Agency Needs	Meets Agency Needs	Falls Short of Agency Needs
Administration	✓		
Agriculture, Trade and Consumer Protection		✓	
Children and Families		✓	
Corrections	✓		
Educational Communications Board		✓	
Elections Commission		✓	
Employee Trust Funds		✓	
Ethics Commission			✓
Financial Institutions	✓		
Health Services	✓		
Justice	✓		
Military Affairs			✓
Natural Resources	✓		
Office of the Commissioner of Insurance	✓		
Office of the Secretary of State			✓
Office of the State Public Defender			✓
Office of the State Treasurer		✓	
Public Instruction	✓		
Public Service Commission			✓
Revenue	✓		
Safety and Professional Services	✓		
State of Wisconsin Investment Board		✓	
Tourism		✓	
Transportation	✓		
Veterans Affairs	✓		
Wisconsin Arts Board		✓	
Wisconsin Board for People with Developmental Disabilities	✓		
Wisconsin Board on Aging and Long Term Care		✓	
Wisconsin Economic Development Corporation	✓		
Wisconsin Employment Relations Commission		✓	
Wisconsin Health and Educational Facilities Authority		✓	

Agency	Exceeds Agency Needs	Meets Agency Needs	Falls Short of Agency Needs
Wisconsin Higher Educational Aids Board		✓	
Wisconsin Housing and Economic Development Authority		✓	
Wisconsin Labor and Industry Review Commission	✓		
Wisconsin State Fair Park			✓
Wisconsin Technical College System	✓		
Workforce Development	✓		
Total	17	14	6

Appendix 17

Agencies That Reported Having Assessed in Writing within the Past Two Years the Square Footage of Office Space Necessary for Their Operations

According to Agency Responses to Our June 2023 Survey

Agency	Yes	No
Administration	✓	
Agriculture, Trade and Consumer Protection	✓	
Children and Families	✓	
Corrections		✓
Educational Communications Board		✓
Elections Commission		✓
Employee Trust Funds	✓	
Ethics Commission		✓
Financial Institutions		✓
Health Services	✓	
Justice		✓
Military Affairs	✓	
Natural Resources		✓
Office of the Commissioner of Insurance	✓	
Office of the Secretary of State	✓	
Office of the State Public Defender		✓
Office of the State Treasurer		✓
Public Instruction	✓	
Public Service Commission		✓
Revenue		✓
Safety and Professional Services		✓
State of Wisconsin Investment Board		✓
Tourism	✓	
Transportation	✓	
Veterans Affairs		✓
Wisconsin Arts Board	✓	
Wisconsin Board for People with Developmental Disabilities		✓
Wisconsin Board on Aging and Long Term Care		✓
Wisconsin Economic Development Corporation	✓	
Wisconsin Employment Relations Commission		✓
Wisconsin Health and Educational Facilities Authority		✓

Agency	Yes	No
Wisconsin Higher Educational Aids Board		✓
Wisconsin Housing and Economic Development Authority	✓	
Wisconsin Labor and Industry Review Commission		✓
Wisconsin State Fair Park		✓
Wisconsin Technical College System		✓
Workforce Development	✓	
Total	15	22

Responses



STATE OF WISCONSIN

DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary

December 12, 2023

Joe Chrisman, State Auditor
Legislative Audit Bureau
22 East Mifflin Street, Suite 500
Madison, WI 53703

Dear Mr. Chrisman:

Thank you to the Legislative Audit Bureau (LAB) for its review of the telework, space management, and risk management policies of state agencies. The Department of Administration (DOA) is committed to delivering effective and efficient services at the best value to taxpayers. To achieve this, we have prioritized modernization, prudent fiscal management, building a resilient workforce, and strengthening state agencies' IT infrastructure. As employers and employees across the country navigate the challenges and opportunities of working in an increasingly virtual world, we appreciate LAB's observations and recommendations on these complex topics.

As a general matter, DOA accepts LAB's recommendations contained in this Report (the "Report") and will update the Joint Legislative Audit Committee (Committee) on the status of efforts to implement them in March of 2024. With respect to many of LAB's recommendations, work is already underway at DOA to improve telework practices, space management, and IT security defenses. In response to the observations in the Report, we offer the following additional information for consideration.

The state's approach to telework, space management, and risk management must account for the unique business needs of each agency and their employees.

The variety and complexity of Wisconsin's executive branch agencies and their employees requires DOA to manage the state's workforce and real estate portfolio in a flexible and thoughtful manner in order to maximize efficiency and save taxpayer dollars. The state's public safety officers, scientists, social workers, public health professionals, emergency management officers, veteran service providers, and other professionals have different workspace needs depending on which integral services they provide to the people of Wisconsin. Many employees can serve the public most cost-effectively by performing some of their work outside of a state office building. Offering telework options also enables the state to compete for the best talent in an increasingly competitive labor market. As such, DOA has deliberately offered agencies flexibility to implement telework policies and to plan for office space needs in the way that best fits each agency's mission and operational needs.

Hybrid work environments and telework best practices, accelerated by the pandemic, are still evolving for both private and public employers.

Although the state began experimenting with telework prior to 2020, the dramatic expansion of this practice today is a direct result of the COVID-19 pandemic. In March of 2020, DOA's Division of Personnel Management (DPM) and Division of Enterprise Technology (DET) implemented a teleworking program in a matter of days as employers across the world sent workers home to stop the spread of the disease.

As DOA rapidly implemented new practices, the state used existing tools to set up the human resources and IT processes necessary for telework. We acknowledge the challenge LAB faced in collecting and analyzing data on telework because the systems used were not designed to track telework practices in the way sought by LAB. Using employee IP address information to analyze telework was not possible, as DOA does not centrally manage all agencies' networks or desktops and not every agency maintains the types of logs necessary to accurately show this information.

- 1 Some of LAB's recommendations suggest that DOA should play a larger oversight role with respect to the state's teleworking employees and should centrally track employee telework agreements. Although DOA believes that agency supervisors and leaders are best positioned to collect and manage this information, we acknowledge that LAB's Report revealed some instances where DOA could potentially improve existing systems, like STAR or ePerformance, to create greater visibility of employees' teleworking status and ensure teleworking agreements are kept current.

LAB's analysis around agencies' compliance with its 28 best practices suggested that, in some cases, agency telework policies failed to outline certain practices that LAB determined should be included. We note, however, that in doing its analysis of whether the telework policies and agreements met these best practices, LAB limited its review to the four corners of the agencies' telework policies and blank agreements because it determined this would be the primary source of information for employees to understand telework requirements. As a result, LAB did not consider other agency-specific or enterprise-wide employment policies that apply to all employees regardless of where they are working. Many of the practices LAB identified as being necessary in telework agreements may not have been listed in an agency's telework agreement because they already existed in DPM and employee handbooks. For example, one of LAB's recommended best practices is that "[p]erformance appraisals and disciplinary decisions should not be based solely on whether an employee is or is not teleworking." This practice is already addressed in DOA's existing written performance evaluation policies, specifically Wisconsin Human Resources Handbook Ch. 462 Performance Evaluation (PE) Process and Ch. 412 Investigation and Pre-Disciplinary (Loudermill) Procedure, neither of which makes a distinction between in-office and remote work.

- 2 Limiting its review only to the contents of the telework policies and agreements rather than the full scope of policies that are relevant and known to employees also limits the usefulness of observations around adherence to the best practices.

Telework is having a positive impact on state agencies.

We are pleased that LAB included in its Report information on the positive impact telework is having on state agencies. The Report revealed that no agencies have found telework reduces the efficiency of its operations – in fact, a majority of agencies surveyed indicated that telework actually increases the efficiency of their operations. Further, nearly all agencies indicated telework increased employee morale, and fourteen agencies were able to provide advantages to telework beyond the examples provided in LAB's survey.

The expansion of teleworking has also allowed state agencies to hire and retain employees from all corners of Wisconsin and to develop a more robust and varied workforce, bringing in perspectives and experiences of Wisconsinites from across the state. As LAB notes in the Report, five agencies indicated their surveys that an advantage of telework was that they were able to hire more staff outside of the Madison and Milwaukee areas.

These agency-reported findings are based on experiences to date with telework, and we believe these findings are an accurate reflection of the positive impacts telework is having on the state's operations. DOA's goal in developing DPM's telework policy is to set standards that allow agencies to implement telework practices that are both tailored to their business needs and also offer employees the flexibility necessary to recruit and retain top

talent without negatively impacting agency operations. LAB's analysis and recommendations will help DOA continue to work with agencies to better quantify the efficiencies that result from these practices.

Agency space adjustments should be conservative to allow for flexibility and avoid costly overcorrection.

DOA recognized early that the pandemic would permanently change the way we work, and so it began right-sizing the state's real estate portfolio to reflect the agencies' reduced needs for employee workspace. In June of 2021, as staff began returning to state facilities, Vision 2030 provided the first set of guidance to agencies for a new hybrid workforce. The goal of Vision 2030 was to offer a space plan that accounts for a smaller in-office presence, ensures space remains available for agency business, and provides room for future adjustments as the workplace evolves.

In working with agencies to implement the new hybrid work environment contemplated by Vision 2030, it became clear that although workstation space could be decreased, there was also a new need for collaboration spaces, conference rooms, and enclosed rooms for virtual meetings. Staff feedback to agencies indicated an increased desire to collaborate in-person while in-office, with options for keeping virtual meetings available. As office suites were consolidated to accommodate these needs, the change in technology use resulted in less space allocation necessary for paper filing and record storage, but more space needed for "hoteling" and shorter term "drop in" spaces.

To assist with its planning, DOA contracted with a consulting firm specializing in workforce and workplace initiatives to conduct a study of state agencies' office space needs. In early 2022, the firm surveyed twenty-six state agencies to develop recommendations for an overall enterprise space consolidation study. DOA participated in the firm's interviews with agencies to help answer questions about the survey and study's goals. On March 1, 2023, leveraging the firm's comprehensive and detailed draft recommendations, along with the analysis of subject matter experts at DOA, we issued an update to Vision 2030. The updated plan charts a path forward to optimizing the State's footprint and to better meet the needs of Wisconsinites.

Concrete steps to implement Vision 2030 and adjust space management to the realities of a hybrid workforce have begun. DOA has already undertaken considerable consolidation in addition to what is reflected in LAB's Report. For example, the space used by Wisconsin Technical College System Board is being downsized by 75% and DOA's Division of Gaming downsized by 50%.

As agencies continue to report on their evolving space needs and as changes to the hybrid workplace solidify, DOA intends to move forward in a deliberate but conservative manner. As LAB acknowledges in the Report, over-correction of office space needs can be costly. For example, some agencies originally prioritized spreading in-office employee coverage throughout the week. These agencies are now realizing, while that approach may save space, it is not ideal for employee collaboration. LAB's Report notes that some agencies' space management priorities have shifted even since DOA completed its Vision 2030 assessments, which further reinforces the need for a conservative approach to space management decisions. In addition, because it is in the best interest of Wisconsin to hire employees located throughout the entire state, DOA's evolving workspace modifications and telework policies will reflect that priority.

3

The process of evaluating agencies' space management needs is continuous and cyclical. Some of LAB's recommendations in this area suggest that DOA needs to play a more active role in independently validating agencies' requests for space. While DOA acknowledges its role in managing this process and overseeing the state's real estate portfolio, it also believes space management needs are best known by agency leaders, and that agencies have no incentive to provide DOA with inaccurate information. DOA will continue to engage agencies

with LAB's recommendations in mind to ensure we are validating information and properly documenting when and where agencies deviate from DOA's space usage guidelines to meet the agencies' operational needs.

Available data do not tell the full story of how employees are working.

While DOA appreciates LAB's recommendations on these topics, we also agree with LAB that some of the data used to develop the recommendations were imprecise measures of the way employees are working. LAB had to rely largely on data it developed itself because other potentially more accurate data (e.g., IP address data, addressed above) was not available. LAB's observations were based on the extent to which employees had signed agreements permitting them to telework, the extent to which they used their key cards at just four of the more than thirty state office buildings in DOA's portfolio alone, and the extent to which employees were observed working in a particular office during site visits in the summer of 2023. Unfortunately, as LAB acknowledges, such aggregate, binary data collected from key card swipes and site visits "do not indicate the precise extent to which employees actually worked in state buildings" and are insufficient to fully assess the working practices of state employees and the operational needs of the agencies.

Some examples of the ways the data used was incomplete include:

- 4 • Using key card scans to count employees working at a particular building does not account for the following considerations: not all buildings require a key card scan for entry or use of the elevator, employees may enter buildings and elevators in groups, some employees may be in various types of leave status, some employees do not work full-time, etc.
- 5 • Using workstation counts from site visits that only took place during July and August 2023 is not likely representative of employees' actual in-office time. These summer months are when employees are more likely to use vacation or leave time, and LAB was not always able to identify when employees were away from their desks for meetings, breaks, or were on other forms of leave. Data included in LAB's Report indicates that vacant staff positions (14.5%) and authorized leave time (15.9%) may account for as much as 30% of the vacancies LAB observed during its site visits.
- 6 • Using only "headquarters" locations for employees identified in the STAR system may distort the telework, space utilization, and travel reimbursement analyses because for various reasons it may not reflect an employee's current office work location. While STAR is the system of record for this information and consistent with LAB's recommendations DOA will examine ways to improve its accuracy, in some cases, agencies rely both on STAR and more specific data included in position descriptions, job announcements, or other documentation to understand where an employee is expected to work. For example:
 - 7 ○ A review of STAR headquarter data revealed that more than 85 DOA Division of Facilities and Transportation Services employees have their headquarters set to a building in STAR that their position would never require them to enter (e.g., a Capitol custodian headquartered for administrative purposes at the DOA Administration Building but whose work location is the Capitol).
 - 8 ○ The Department of Tourism employee noted in the Report as potentially having been improperly reimbursed for travel expenses has a regional outreach position and their position description directs that the person work out of their home office setting, which is also reflected in the expense report consistent with DOA expense guidelines. Proper expense approvals took place based on the agency's understanding of this fact, despite their home office not being recorded as their headquarters in STAR.

Despite these limitations in the data used by LAB, DOA agrees that it is important to obtain an accurate assessment of employees' work practices so that DOA can make the most efficient use of state resources. DOA will examine ways to enhance the current tools used to manage telework to provide more accurate data in the future.

IT security needs are evolving with new technologies and telework, and DOA continues to prioritize the protection of its systems and data.

DOA agrees with LAB that managing IT risk is critical to ensuring the State's overall IT security. Due to the confidential and sensitive nature of much of the state's data required to administer critical and necessary programs, it is essential that agencies maintain appropriate IT controls and comply with the State of Wisconsin IT Security Policy Handbook and related standards. While DOA has implemented processes and procedures to monitor executive branch agency compliance, we appreciate LAB's additional recommendations and will continue our efforts in implementation.

DET has already begun strengthening the areas of data classification and encryption, security awareness, identification and authentication, and audit logging. For example, DET is currently assisting agencies with implementation of its data classification program for both the cloud and on-premises environments managed by DET. DET has also been working closely with DPM to develop and assign mandatory security awareness training for enterprise employees. Furthermore, DET has completed the enterprise rollout of Multi-Factor Authentication (MFA) for the Microsoft M365 applications, and we are working closely with agencies to assess future implementation. Audit logging for active directory and the M365 environment has also been executed, and agencies have access to it.

When the pandemic hit, DOA worked hard to provide new applications and services needed to keep state government functioning, including secure remote connections to data via file transfer mechanisms, new collaboration tools, and remote connectivity and setup for all users via a virtual private network (VPN). DET's responsibilities during the pandemic expanded, and we continue to work towards full compliance with Chapter 16 to develop proper procedures and safeguards, protect the privacy of individuals who are subjects of information contained in agency databases, and provide oversight and monitoring of executive branch agency IT operations.

A key component of the transition to remote work was clear cybersecurity policies and a recognition that cybersecurity is a shared responsibility. DOA's security efforts were and remain focused on protecting state operations and the personal data of residents and DOA will continue to update its policies and guidance to ensure cyber safety enterprise-wide. DET continues to evolve and modernize IT security for agencies through the recommendation, replacement, or implementation of tools and technologies that protect the employees and state resources no matter their work environment. The work of cybersecurity and privacy protection is an ongoing effort. The large-scale replacement of a lagging anti-virus platform with advanced endpoint detection and response (EDR) technologies and the implementation of a web filtering technology to prevent undesired web traffic, are just two examples of the improvements made so far.

Although not mentioned in the LAB Report, we would like to highlight the changes DOA has already made that align with LAB's observations and recommendations related to IT security in the teleworking landscape. For example, in the spring of 2023, DET adopted and published updated enterprise standards based on the National Institute of Standards and Technology (NIST) 2022 update to 800-53 Cybersecurity Framework. Adoption of this NIST framework provides a standard approach and set of guidelines for best practices while addressing the ever-evolving federal compliance requirements. In addition, DOA published requirements related to MFA in the Identify

and Authentication Policy (IA-01) and Authentication Standard (160), and DET has multiple initiatives in progress to address the published standard's requirements.

With LAB's observations and recommendations in mind, DOA will continue its work to ensure adherence to the Wisconsin IT Security Policy Handbook by state agencies.

Conclusion

As we continue to move forward, I am confident we will be able to comply with the proposed recommendations, as much of this work is already underway. Thank you again for your efforts to provide direction on such dynamic issues, and we look forward to updating the Committee in March on our progress.

Sincerely,

A handwritten signature in black ink that reads "Kathy Blumenfeld". The signature is written in a cursive, flowing style.

Kathy Blumenfeld
Secretary

LEGISLATIVE AUDIT BUREAU COMMENTS ON THE AUDIT RESPONSE FROM THE DEPARTMENT OF ADMINISTRATION

To help the Joint Legislative Audit Committee evaluate the audit response from the Department of Administration, we offer some clarifying comments. The numbers below correspond to the numbers we placed in the margin of the audit response.

- ① Our report does not recommend that DOA oversee telework statewide or centrally track the extent to which employees statewide telework.
- ② Our report does not assess whether agencies and employees actually adhered to the best practices.
- ③ [Section 16.84 \(5\) \(a\), Wis. Stats.](#), requires DOA to play an active role in managing the State's office space, as [our report states](#).
- ④ All of the buildings in our analysis had key card systems.
- ⑤ Key card data for a five-month period are similar to our site visit results, as shown in [Appendix 2](#). For example, 25.5 percent of Public Service Commission employees used their key cards on a given day over the five-month period, and our site visits found that 23.2 percent of the agency's workstations were in use.
- ⑥ [Our report states](#) that we determined a workstation was in use if we saw evidence, such as turned-on computers, that employees were working in the office, even if we did not observe the employees.
- ⑦ If the 14.5 percent of staff positions had been filled and the 15.9 percent of employees had not used leave, it is unlikely all of these employees would have worked in the office on the days of our site visits, given that we found most employees did not work in the office on a given day.
- ⑧ Because DOA indicated to us that it expects agencies to designate the headquarters locations of employees in STAR, we relied on STAR data to complete our analyses.