

**IDAHO PERSONNEL COMMISSION**

**STATE OF IDAHO**

LISA JOHNSON,

Petitioner,

vs.

IDAHO DEPARTMENT OF CORRECTION,

Respondent.

IPC No. 24-4  
OAH No. 24-194-05

**DECISION AND ORDER ON PETITION  
FOR REVIEW**

This matter is on petition for review from the March 31, 2025, Findings of Fact, Conclusions of Law, and Preliminary Order (“Preliminary Order” or “Order”) of Hearing Officer W. Scott Zanzig (“Hearing Officer”) affirming the Idaho Department of Correction’s (“IDOC”) termination of Lisa Johnson’s (“Johnson”) employment.

The Hearing Officer found Johnson’s failure to meet the deadline to correct Cost of Supervision (“COS”) collection deficiencies and her inability to locate a folder containing cash receipts for execution training expenses for several days violated IDOC Standard Operating Procedure (“SOP”) 217 and IDAPA Rule 190, thus authorizing IDOC to impose discipline.

Johnson appealed the Preliminary Order by timely filing a Petition for Review on May 2, 2025. The Idaho Personal Commission (“IPC” or “Commission”) heard oral arguments in this matter on January 27, 2026. Deputy Attorney General Rebecca Strauss appeared on behalf of IDOC and Ronaldo A. Coulter represented Johnson.

**I.**

**INTRODUCTION, BACKGROUND AND PRIOR PROCEEDINGS**

The Hearing Officer detailed the relevant facts in the Order based on the testimony and evidence presented over the course of a three-day evidentiary hearing. Generally, the parties do not dispute what transpired prior to Johnson’s termination, but Johnson contests whether or not her actions or inactions violate IDOC policy and should serve as a basis for disciplinary action.

## A. Facts

Johnson served as IDOC's Financial Executive Officer from July 14, 2014, until March 28, 2024. She supervised more than 20 employees, and her position involved significant authority. IDOC's own witnesses admit Johnson was a talented and valuable employee. *See* Order. p. 3, ¶¶ 2-5.

During her tenure, Johnson's department developed budgets, responded to Legislative Services Office ("LSO") audit findings, managed reconciliation for inmate trust accounts and accounting for collection of COS fees as well as overseeing IDOC's implementation of the LUMA system and the Atlas program. In 2021 she took possession of the cash receipts folder from Cindy McMackin ("McMackin") because McMackin was given sole responsibility for reconciliation of inmate trust accounts. *See* Tr. V-1, p. 83, ll. 5-9. *See* Tr., V-3, p. 584, ll. 12-22.

Regarding the Inmate Accounts, IDOC maintains bank accounts for its residents and reviews each transaction entry as well as reconciling the bank statements with the book balance IDOC maintains. The review can involve up to 8,000 transactions a month. *See* Order, p. 6, ¶ 28. In 2020, LSO auditors determined IDOC's reconciliation methods were deficient and required IDOC to retroactively reconcile the accounts dating back to 2016. Although current as of December 2023, prior to that date, it could take a full-time employee working overtime one month to review and reconcile a month's worth of inmate account transactions. *See* Order, p. 7, ¶¶ 29-30. Various employees in Johnson's fiscal unit worked on the reconciliation, until McMackin developed a method that addressed LSO's concerns and was assigned sole responsibility for the project in 2021. *See* Order, p. 7, ¶ 31.

While acknowledging IDOC had made progress, LSO released another report in 2022 expressing concerns that three years of reconciliation remained incomplete, thus increasing the risk of loss or of unresolvable errors. *See* Exhibit J-4, p. 4.<sup>1</sup>

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<sup>1</sup> Hereafter, numbered Johnson exhibits will be cited as J-[Number] and IDOC exhibits will be cited as IDOC-[Number].

Johnson's fiscal unit also had responsibility for the accounting of COS fees. IDOC charges each offender a fee for the cost of supervised release. SOP 707 provides that a designated staff member in the fiscal unit is responsible for ensuring the COS fees are debited, are mailed to offenders, that referrals to collection are processed and that the accounts are monitored. *See* IDOC-7, p. 2. Jamie Haan ("Haan") oversees COS accounting for IDOC. In 2021, she informed Johnson that collections were falling behind and that she was unable to train a financial tech hired to assist her. IDOC-18. She attributed this to the nature of the work and because Haan was assigned additional responsibilities for the parole commission that were more deadline-intensive. Tr. V-2, p. 311, l. 7 – p. 313, l. 25. Haan did not recall her supervisor or Johnson providing a timeline or deadline to complete the project. *See* Tr. V-2, p. 327, l. 12 – p. 330, l. 14. Johnson does not dispute that COS collection efforts were behind and admits that in early 2024, only six months of the outstanding three years of collection reviews had been processed. *See* Order, p. 8, ¶ 39.

Kris Sears ("Sears") was IDOC's acting Deputy Chief from October 2019 until June 2023 and for much of that time, he was also Johnson's supervisor. He found her to have integrity, to be professional and to demonstrate strong communication skills. In early 2023 he became concerned about the timeliness of her communication which he attributed to her heavy workload. *See* Order, p. 4, ¶¶ 7-8. *See* IDOC-11 (p. IDOC000168). He also noted concerns about completing the Inmate Account reconciliation. Sears testified that Johnson took appropriate action to address the reconciliation, took necessary steps to meet supervisor-imposed deadlines and put appropriate emphasis on the problem. *See* Order, p. 7. ¶ 33.

Kim Brown ("Brown") took over as Johnson's supervisor in late January 2023 in part to relieve Sear's workload. *See* Tr. V-1, p. 133, ll. 20-25. Brown set deadlines for Johnson on several projects, including the inmate accounts reconciliation and COS fees collections which Johnson has acknowledged she did not meet. Johnson maintains the deadlines were unrealistic performance standards that could not be met given the staffing and complexity of the work. *See* Brief in Support of Petition for Review, p. 5.

On September 6, 2023, Brown placed Johnson on a performance improvement plan (“PIP”) with a November 30, 2023 deadline to accomplish certain objectives. The PIP emphasized the need for Johnson to improve her communication skills with her staff and with Brown and required Johnson to: “provide proactive and timely communication”; to take “extreme ownership in communication”; and to provide proactive solutions as Financial Executive Officer. *See* IDOC-12, p. ID000140. The Hearing Officer noted such terms are arguably vague, abstract and lack specific directives. He observed that Brown sent Johnson more than 10,000 emails in less than 18 months. The two met weekly to discuss Johnson’s various projects, including her progress with the PIP. Due to the lengthy agenda, the two did not always have time to address all the topics Johnson was prepared to discuss. *See* Order, p. 10, ¶¶ 48-49; p. 11, ¶ 50.

## **B. Disciplinary Action**

In January 2024 Brown determined Johnson had failed to meet the PIP objectives. IDOC put Johnson on administrative leave on January 19, 2024, and presented her with a Notice of Contemplated Action (“NOCA”). *See* IDOC-1. In the NOCA, IDOC’s primary grounds for discipline included deficiencies in Johnson’s leadership and communications with Brown, and failure to remedy negative audit findings. *See* Order, p. 4, ¶ 13.

While out on leave, Brown texted Johnson about the cash receipts folder and a PowerPoint. Initially, Johnson indicated the folder was in a file drawer in her office. *See* IDOC-15. On February 6, 2024, after further texts from Brown, Johnson located the folder in the trunk of her car under items she planned to donate. *See Id.*, p. 2.

IDOC amended the NOCA (“ANOCA”) on March 6, 2024 and added Johnson’s failure to secure and locate the folder and her failure to catch up collection activities on COS fees as additional grounds for discipline *See* J-1. Johnson provided her Response to the ANOCA on March 14, 2024, disputing the allegations and requesting mediation. She also asked to be reinstated, to be given more time to meet the PIP objectives, or alternatively she offered to be demoted or to take a pay reduction. *See* J-2, p. 17. IDOC served Johnson with a Letter of Disciplinary Action (“LODA”) on March 28, 2024, terminating her employment. *See* J-3.

IDOC asserts it had proper cause to discipline Johnson pursuant to Idaho Code 67-5309(m) and the following IDAPA 15.04.01.190.1 (“Rule 190”) sections:

- (a) Failure to perform duties and carry out obligations imposed by the state constitution, state statutes, or rules of the agency or the Division of Human Resources and Idaho Personnel Commission.
- (b) Inefficiency, incompetency or negligence in performing duties, or job-performance that fails to meet established performance standards.
- (e) Insubordination or conduct unbecoming a state employee or conduct detrimental to the good order and discipline in the agency.

In failing to meet deadlines, inadequately communicating with her supervisor, failing to meet her personal improvement plan objectives, and failing to know the location of the folder containing cash receipts, IDOC alleges Johnson violated SOP 217 which sets out standards of conduct for an IDOC employee:

Each employee must conduct himself in a manner that will not discredit the department or the state of Idaho. Each employee must demonstrate the highest standards of integrity, honesty, objectivity, impartiality and professionalism to promote public confidence, understanding, and trust in the department and its employees. An employee must not engage in any activity that might compromise the mission, vision, or values of the department; safety of its employees, offenders and the public; or his ability to carry out assigned duties and responsibilities in an efficient, unbiased, and professional manner.

*See* LODA, J-3.

### **C. Appeal to IPC**

The Hearing Officer was appointed on May 3, 2024 to hear Johnson’s appeal. The parties engaged in discovery and motion practice. IDOC sought summary disposition of the allegation involving the cash receipts folder, which was denied. The Hearing Officer presided over an evidentiary hearing on December 4 and 5, 2024, and January 14, 2025, and entered his Order on March 31, 2025.

He determined IDOC did not prove Johnson had violated IDOC SOP 217 or Rule 190 because she did not meet deadlines for the inmate account reconciliations. Rather, the Hearing

Officer found it was the project's challenges and not Johnson's conduct that caused the delays. *See* Order, p. 16-17, ¶¶ 16-17. He also concluded IDOC did not establish Johnson violated Rule 190.01 and SOP 217 because she failed to complete objectives and plans Brown imposed in 2023, nor did IDOC meet its burden to prove Johnson's level of communication was unprofessional in violation of SOP 217 and Rule 190.01. *See* Order, p. 17, ¶ 17; ¶ 21-22.

However, the Hearing Officer did find IDOC proved by a preponderance of the evidence that Johnson's failure to remedy the COS collection deficiencies constituted a failure to meet performance standards violating SOP 217 and Rule 190. He also concluded that while IDOC did not prove Johnson failed to secure the cash receipts folder (it was kept in a secure location in a locked car trunk), it DID prove by a preponderance of the evidence Johnson did not know the folder's location for 11 or 12 days and that failure violated SOP 217 and Rule 190.01.a as unprofessional conduct and Rule 190.01.e. as conduct unbecoming or detrimental to IDOC. *See* Order, p. 17-18, ¶¶ 18-19; 23-27.

In her Petition for Review, Johnson argues two of the Hearing Officer's conclusions are not supported by the facts. She takes issue with the conclusion that her failure to meet the COS collection efforts deadline was a failure to meet job performance standards. Additionally, Johnson disputes the finding that because she did not know where the cash receipts folder was for over ten days, IDOC officials were reasonable in viewing this failure violating policy 217 and Rule 190 as unprofessional and embarrassing to IDOC.

We agree with the Hearing Officer's findings of fact and conclusions of law regarding supervisor communications, the inmate reconciliation, her performance improvement plan and securing the cash receipts folder and affirm and uphold those findings. We limit focus and discussion to the errors Johnson alleges in her Petition for Review regarding the COS fees and the cash receipts folder.

## II.

### ISSUE

Did IDVS prove by a preponderance of the evidence that Appellant violated Idaho Code 67-5309(m) and IDAPA Rule 15.04.01.190.01 (a; (b) and (e)?

## III.

### STANDARD OF REVIEW

The standard of review on disciplinary appeals to the Commission is as follows:

When a matter is appealed to the Idaho Personnel Commission (IPC or the Commission) it is initially assigned to a Hearing Officer. I.C. § 67-5316(3). The Hearing Officer may allow motion and discovery practice and conduct a full evidentiary hearing before entering a decision containing findings of fact and conclusions of law. In cases involving Rule 190 discipline, the state agency bears the burden of proof by a preponderance of evidence that there was justification for the disciplinary action. *Whittier v. Dept. of Health & Welfare*, 137 Idaho 75, 78 (2002). Discipline must be based upon one of the reasons set forth in IPC Rule 190 and any one rule violation supports the level of discipline the state agency decides to enforce. *Idaho Dept. of Health & Welfare v. Arnold*, IPC No. 04-26. (January 5, 2006). If cause for discipline exists, IPC does not have jurisdiction to decide the level of discipline the agency decides to impose. *McClure v. Idaho Department of Correction*, IPC Case No. 21-6(July 5, 2023).

On a petition for review to the IPC from the Hearing Officer's Preliminary Order, the Commission reviews the record of the proceeding before the hearing officer, the transcript of the hearing and any briefs submitted by the parties. Idaho Code § 67-5317(1). The hearing before the Commission on a petition for review is limited to oral arguments regarding issues of law and fact as may be found in the record before the Hearing Officer and any post-hearing orders. IPC Rule 202.03. Findings of fact must be supported by substantial, competent evidence. *Hansen v. Idaho Dep't of Correction*, IPC No. 94-42 (December 15, 1995). IPC exercises free review over issues of law. The Commission may affirm, reverse, or modify the decision of the Hearing Officer, may remand the matter, or may dismiss it for lack of jurisdiction. I.C. § 67-5317(1); *Soong v. Idaho Department of Welfare*, IPC No. 94-03 (February 21, 1996), *aff'd*, 132 Idaho 166, 968 P.2d 261 (Ct. App. 1998).

## IV.

### DISCUSSION

#### A. Cost of Supervision Fees Collection Efforts

As the Hearing Officer found, it is undisputed that COS collection efforts were years behind schedule under Johnson's supervision. *See* Order, p. 8, ¶ 39; J-2, p. IDOC000043. There was testimony that the COS work is labor intensive. Further Haan, (who was responsible for COS work), testified she was given additional work related to the Parole Commission that shifted her focus from COS collection efforts Tr. V-2, p. 311, l. 7 – p. 313, l. 25. Brown set multiple deadlines for Johnson to bring collection efforts current, with the last missed deadline in December 2023. Order, p. 9, ¶ 42. When Johnson left IDOC, outstanding COS collections for approximately 11,000 offenders totaled close to \$8 million dollars. *See* IDOC-3, p. 5.

Johnson disputes that missing the COS collection efforts deadline was a failure to meet job performance standards. She contends she requested additional staff from her supervisors to remedy the COS backlog, but that she didn't receive adequate assistance. *See* J.2, pp. IDOC000041-43; Tr. V-3, p. 498, l. 7 – p. 509, l. 14.

While Johnson was on leave, and after learning collection efforts were actually four years behind, Brown met with Haan's supervisor, McMackin and Haan, and developed a timeline and deadline for completing the work. Tr. V-1, p. 162, l. 16 – p. 163, l. 18. Johnson testified it was her understanding this took a year to accomplish. Tr. V-3, p. 520, l. 12 – p. 521, l. 8.

The Hearing Officer concluded that since IDOC was able to bring COS fees accounting current after Johnson's termination, that Johnson could have remedied the problem more quickly if she gave it a higher priority. *See* Order, p. 9, ¶ 44.

However, in addition to finding that IDOC was able to bring the collections current after Johnson left and finding she could have given it higher priority, the Hearing Officer noted a significant difference between Johnson's failure to meet the inmate account deadlines and her failure to meet the COS deadlines. Although Sears testified extensively about Johnson's attention

to the inmate account reconciliation, neither he nor any other supervisor offered similar testimony about Johnson's efforts to meet the COS fees deadlines. *See Order, p. 9, n. 8.*

Johnson argues this is error as Sears was not Johnson's supervisor after January 2023 and would not have any knowledge of her performance, however, this fails to address the lack of evidence as to the level of focus and priority Johnson afforded the project. Again, Johnson does not dispute that she failed to meet the deadline nor that she had been aware COS collections were falling behind as early as 2020. Instead, her defense remains that the deadline was not feasible, unrealistic and a performance objective that could not be met, and thus she should not be held responsible for failing to accomplish the objective. *See Brief in Support of Petition for Review, p. 5.* We cannot discount that after Johnson's departure, using temporary employees and existing staff, IDOC was able to complete a project that had been Johnson's responsibility for several years.

For these reasons we agree with the Hearing Officer and affirm his finding that Johnson missed numerous deadlines imposed by Brown to remedy the COS collection backlog, and that this was a failure to meet job performance standards.

#### **B. Cash Receipts Folder**

Throughout the proceedings, at the hearing and in its pleadings, IDOC has maintained that the folder Johnson was unable to locate for several days was a "confidential cash folder." As Johnson points out, the term is misleading. The folder does not contain cash and arguably its existence and contents are not confidential. Nevertheless, Johnson was the custodian of the folder and although its contents are likely public record, she admits to treating the folder with care because it supports the execution process and was considered a sensitive item. *See Order, p. 11, ¶¶ 54-55.* In October 2023, Johnson's office was remodeled. Due to the presence of outside contractors, she was instructed to take sensitive materials home because the office was not considered secure. *See Tr. V-3, p. 540, l. 2 – p. 541, l. 23.*

While Johnson was on leave, Brown asked about the folder. When she learned the fiscal unit employee who was supposed to take over the assignment did not have the folder, she texted Johnson. *See Order, p. 12, ¶ 56.* In her initial response, Johnson told Brown to look in one of the

file drawers in her office, but IDOC was unable to locate the folder. Brown notified her supervisor and ultimately had to inform IDOC's director that the folder could not be located. Meanwhile a death warrant had been issued, an execution was pending and IDOC would need all available records to be available. IDOC's director was shocked and concerned upon learning the folder could not be located. *See Order*, p. 12, ¶¶ 58-62.

Brown asked Johnson about the folder again. When she learned the folder was not in her office, Johnson thought it was odd and looked around her home and in her car, suggesting it might be mixed in with her personal belongings. Brown texted a third time asking for help in finding the folder. At her husband's suggestion, Johnson looked in her car trunk and found it "buried under bags of donations. *See Id.*, ¶¶ 63-64.

These events led the Hearing Officer to find Johnson removed the folder from her office in late 2023 because of the office remodel and to protect its sensitive information, and subsequently forgot it was in her trunk until Brown asked about it in January 2024. *See Id.*, p. 13, ¶ 65. Ultimately, the Hearing Officer determined IDOC acted reasonably in determining Johnson's failure to know where the folder was and her failure to locate it more quickly was unprofessional conduct and detrimental to IDOC. *See Order*, p. 18, ¶ 26.

We agree. The Hearing Officer relied on substantial and competent evidence in finding that as a matter of law, Johnson's failure to know the folder's location and her failure to take steps to locate it more quickly was not professional, was detrimental to IDOC and was a violation of SOP 217 and Rule 190(a) and (e). *See Order*, p. 18, ¶¶ 26-27.

We would also agree with the Hearing Officer that it is concerning that IDOC chose to terminate a talented and valuable employee during a time of staffing shortages rather than impose a lesser form of discipline or reassign her to a less demanding position, but as the Hearing Officer pointed out, he has no authority to override IDOC's discretion in determining the appropriate level of discipline. Neither does the Commission. If cause for discipline exists, IPC does not have jurisdiction to decide the level of discipline the agency decides to impose. *McClure v. Idaho Department of Correction, IPC Case No. 21-6 (July 5, 2023)*. Having determined IDOC has met

its burden, the Hearing Officer declined to second-guess IDOC's chosen discipline. Neither will the IPC.

V.

**CONCLUSION**

The Hearing Officer concluded IDOC had proper cause to discipline Johnson for her failure to remedy COS collection fee deficiencies resulting in a failure to meet performance standards and further that her inability to locate the cash receipts folder for several days was unprofessional conduct and detrimental to IDOC. The findings and conclusions are supported by substantial and competent evidence in the administrative record and just cause for discipline exists pursuant to Rule 190 (a),(b) and (e).

While IDOC's decision to terminate Johnson rather than impose a lower level of discipline troubled the Hearing Officer as well as this Commission, we do not have authority to second-guess the discipline imposed. The Commission agrees and affirms the Hearing Officer's findings and concludes Johnson was afforded the requisite due process in the disciplinary proceeding.

Each party shall bear its own attorneys' fees and costs.

IT IS SO ORDERED.

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V.

**STATEMENT OF APPEAL RIGHTS**

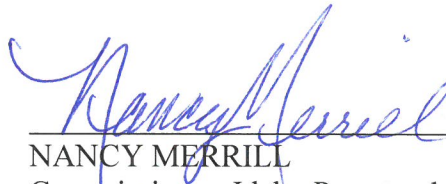
Either party may appeal this decision to the District Court. A notice of appeal must be filed in the District Court within forty-two (42) days of the filing of this decision. Idaho Code § 67-5317(3). The District Court has the power to affirm, or set aside, and remand the matter to the Commission upon the following grounds, and shall not set the same aside on any other grounds:

- (1) That the findings of fact are not based on any substantial, competent evidence;
- (2) That the commission has acted without jurisdiction or in excess of its powers; and
- (3) That the findings of fact by the commission do not as a matter of law support the decision.

Idaho Code § 67-5318.

DATED THIS 2nd day of March, 2026.

BY ORDER OF THE  
IDAHO PERSONNEL COMMISSION



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NANCY MERRILL  
Commissioner, Idaho Personnel Commission

COMMISSIONERS SARAH GRIFFIN AND ERIKA MALMEN CONCUR.

## CERTIFICATE OF SERVICE

I hereby certify that on March 2, 2026, I forwarded a true and correct copy of the foregoing to the following via electronic mail:

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*/s/ Stephanie Elliott*

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Secretary to the  
Idaho Personnel Commission