

**State of Alaska  
FY2017 Governor's Operating Budget**

**Department of Revenue  
Criminal Investigations Unit  
Component Budget Summary**

**Component: Criminal Investigations Unit**

**Contribution to Department's Mission**

The mission of the Criminal Investigations Unit (CIU) is to enforce Department of Revenue's criminal laws and regulations through investigation, public education and use of legal process, and provide inter-law enforcement agency support through data exchange and joint operations.

**Core Services**

- Investigate taxpayer fraud and crimes relating to tax programs
- Investigate child support cases relating to fraud and non-compliance with court orders
- Investigate Permanent Fund Dividend (PFD) fraud and crimes relating to PFD eligibility
- Assist law enforcement through participation in working groups and information sharing

**Major Component Accomplishments in 2015**

- As of October 31st there have been 10 Permanent Fund Dividend Division (PFD) convictions affecting 81 applications. There are currently 40 cases at Office of Special Prosecutions and Appeals (OSPA) pending prosecution affecting an additional 399 more PFD applications.
- The Criminal Investigations Unit (CIU) has completed an additional 101 investigations and remanded a total of 159 applications to the PFD Division for eligibility determinations and possible denial/assessment. These applications represent a total of \$231,482.30 in PFDs. Of these, 13 cases were remanded with a recommendation for administrative penalties of a fine and forfeiture of eligibility for the next five PFDs.
- CIU referred 3 Tax cases to OSPA and completed 634 compliance inspections throughout the state.
- Due to the consolidation effort at CIU, the department had an increase of Child Support related cases. Thus far the department has submitted 84 criminal cases in 2015 representing 101 custodial parents.

**Key Component Challenges**

The Criminal Investigations Unit analyzes potential fraud and other criminal activity occurring in programs within the Tax Division, Child Support Services Division, and Permanent Fund Dividend Division. The nature of investigating is becoming more dangerous and criminal activity seems to be crossing programs. The challenges faced by this unit include developing ways to improve investigator safety in the field, ability to respond to divisional workflow, and encouraging more efficient multi program travel.

- Improving investigator safety.
- Responding more effectively to divisional workflow.
- Encourage more efficient multi program travel.

**Significant Changes in Results to be Delivered in FY2017**

Fully implement changes in the Criminal Investigations Unit to effectively regulate/investigate marijuana tax issues.

**Statutory and Regulatory Authority**

AS 43                      Revenue and Taxation  
AS 25.27                 Child Support Services Agency

**Contact Information**

**Contact:** Dan DeBartolo, Director, Administrative Services  
**Phone:** (907) 465-2312  
**Fax:** (907) 465-1685  
**E-mail:** daniel.debartolo@alaska.gov

Criminal Investigations Unit Personal Services Information				
Authorized Positions			Personal Services Costs	
	<u>FY2016</u> <u>Management</u> <u>Plan</u>	<u>FY2017</u> <u>Governor</u>		
Full-time	2	2	Annual Salaries	156,966
Part-time	0	0	Premium Pay	0
Nonpermanent	0	0	Annual Benefits	86,991
			<i>Less 3.77% Vacancy Factor</i>	(9,189)
			Lump Sum Premium Pay	432
<b>Totals</b>	<b>2</b>	<b>2</b>	<b>Total Personal Services</b>	<b>235,200</b>

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Administrative Assistant II	1	0	0	0	1
Dept Investigations Manager	1	0	0	0	1
<b>Totals</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

**Component Detail All Funds**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Non-Formula Component

	<b>FY2015 Actuals</b>	<b>FY2016 Conference Committee</b>	<b>FY2016 Authorized</b>	<b>FY2016 Management Plan</b>	<b>FY2017 Governor</b>	<b>FY2016 Management Plan vs FY2017 Governor</b>	
71000 Personal Services	1,348.5	235.2	235.2	235.2	235.2	0.0	0.0%
72000 Travel	22.1	5.4	5.4	5.4	5.4	0.0	0.0%
73000 Services	214.0	150.2	150.2	150.2	150.2	0.0	0.0%
74000 Commodities	21.0	15.0	15.0	15.0	15.0	0.0	0.0%
75000 Capital Outlay	111.0	0.0	0.0	0.0	0.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
<b>Totals</b>	<b>1,716.6</b>	<b>405.8</b>	<b>405.8</b>	<b>405.8</b>	<b>405.8</b>	<b>0.0</b>	<b>0.0%</b>
<b>Fund Sources:</b>							
10071/A Rcpts (Other)	1,716.6	405.8	405.8	405.8	405.8	0.0	0.0%
<b>Unrestricted General (UGF)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Designated General (DGF)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Other Funds</b>	<b>1,716.6</b>	<b>405.8</b>	<b>405.8</b>	<b>405.8</b>	<b>405.8</b>	<b>0.0</b>	<b>0.0%</b>
<b>Federal Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Positions:</b>							
Permanent Full Time	13	2	2	2	2	0	0.0%
Permanent Part Time	0	0	0	0	0	0	0.0%
Non Permanent	0	0	0	0	0	0	0.0%

**Change Record Detail - Multiple Scenarios with Descriptions**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2016 Conference Committee To FY2016 Authorized *****												
FY2016 Conference Committee	ConfCom	405.8	235.2	5.4	150.2	15.0	0.0	0.0	0.0	2	0	0
1007 I/A Rcpts		405.8										
	<b>Subtotal</b>	<b>405.8</b>	<b>235.2</b>	<b>5.4</b>	<b>150.2</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2</b>	<b>0</b>	<b>0</b>
***** Changes From FY2016 Management Plan To FY2017 Governor *****												
	<b>Totals</b>	<b>405.8</b>	<b>235.2</b>	<b>5.4</b>	<b>150.2</b>	<b>15.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2</b>	<b>0</b>	<b>0</b>

**Personal Services Expenditure Detail**  
**Department of Revenue**

**Scenario:** FY2017 Governor (12995)  
**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
04-0022	Dept Investigations Manager	FT	A	SS	Anchorage	400	22K	12.0		99,120	0	0	50,336	149,456	0
04-7190	Administrative Assistant II	FT	A	GP	Anchorage	400	14K / L	12.0		57,846	0	0	36,655	94,501	0
													<b>Total Salary Costs:</b>	156,966	
													<b>Total COLA:</b>	0	
													<b>Total Premium Pay:</b>	0	
													<b>Total Benefits:</b>	86,991	
													<b>Total Pre-Vacancy:</b>	243,957	
													<b>Minus Vacancy Adjustment of 3.77%:</b>	(9,189)	
													<b>Total Post-Vacancy:</b>	234,768	
													<b>Plus Lump Sum Premium Pay:</b>	432	
													<b>Personal Services Line 100:</b>	235,200	
<b>Total Component Months:</b>		24.0													

<b>PCN Funding Sources:</b>	<b>Pre-Vacancy</b>	<b>Post-Vacancy</b>	<b>Percent</b>
1007 Interagency Receipts	243,957	234,768	100.00%
<b>Total PCN Funding:</b>	<b>243,957</b>	<b>234,768</b>	<b>100.00%</b>

<b>Lump Sum Funding Sources:</b>	<b>Amount</b>	<b>Percent</b>
1007 Interagency Receipts	432	100.00%
<b>Total Lump Sum Funding:</b>	<b>432</b>	<b>100.00%</b>

Note: If a position is split, an asterisk (\*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (\*\*) will appear in this column. [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

**Line Item Detail**  
**Department of Revenue**  
**Travel**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
72000	Travel		22.1	5.4	5.4
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
<b>72000 Travel Detail Totals</b>			<b>22.1</b>	<b>5.4</b>	<b>5.4</b>
72110	Employee Travel (Instate)	Instate airfare, surface transportation, lodging, meals & incidentals	16.5	5.4	5.4
72410	Employee Travel (Out of state)	Out of state airfare, surface transportation, lodging, meals & incidentals	5.5	0.0	0.0
72930	Cash Advance Fee	Bank fees	0.1	0.0	0.0



**Line Item Detail**  
**Department of Revenue**  
**Services**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
73000	Services		214.0	150.2	150.2
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
<b>73000 Services Detail Totals</b>			<b>214.0</b>	<b>150.2</b>	<b>150.2</b>
73025	Education Services	Training, conferences, memberships, and employee tuition	1.4	0.0	0.0
73150	Information Technlgy	Information technology services including consulting, software licensing, software maintenance, and IT training	4.3	4.3	4.3
73156	Telecommunication	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	1.1	1.1	1.1
73225	Delivery Services	Delivery and courier services; postage	2.8	2.8	2.8
73421	Sef Fuel A87 Allowed	State equipment fleet fuel services	2.6	2.6	2.6
73423	Sef Oper A87 Allowed	State equipment fleet fixed cost services	2.6	2.6	2.6
73424	Sef Svc/Prt A87 Alwd	State equipment fleet maintenance and repairs	0.1	0.1	0.1
73428	Sef F/C A87 Allowed	State equipment fleet fixed cost of services for equipment replacement	7.0	7.0	7.0
73429	Sef F/C A87 Unallowd	State equipment fleet fixed cost of services for equipment replacement - unallowed	1.0	1.0	1.0
73525	Utilities	Confidential document disposal	0.4	0.4	0.4
73650	Struc/Infstruct/Land	Repairs, maintenance, rentals and/or leases of space, structures or infrastructure	4.3	4.3	4.3
73675	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	2.4	2.4	2.4
73750	Other Services (Non IA Svcs)	Other services including program management/consulting, safety, printing and copying	5.2	5.2	5.2
73805	IT-Non-Telecommunication	Admin ETS chargeback for computer services EPR and task orders	18.9	18.9	18.9
73806	IT-Telecommunication	Admin ETS chargeback for telecommunications EPR	12.1	12.1	12.1
73806	IT-Telecommunication	Admin ETS chargeback for telecommunications	6.8	6.8	6.8

**Line Item Detail**  
**Department of Revenue**  
**Services**

**Component:** Criminal Investigations Unit (2993)

**RDU:** Administration and Support (50)

Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
<b>73000 Services Detail Totals</b>			<b>214.0</b>	<b>150.2</b>	<b>150.2</b>
73809	Mail	Admin Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants	0.6	0.6	0.6
73810	Human Resources	Admin Human resource and payroll services provided by the Division of Personnel	8.1	8.1	8.1
73811	Building Leases	Admin State Office Building, Assembly Bldg - Juneau	14.0	5.0	5.0
73811	Building Leases	EXTERNAL Anchorage office space	58.3	45.2	45.2
73814	Insurance	Admin Risk Management	0.4	0.4	0.4
73815	Financial	Admin Division of Finance IRIS and AKPAY	0.5	0.3	0.3
73816	ADA Compliance	Labor ADA compliance	0.1	0.1	0.1
73818	Training (Services-IA Svcs)	DGS procurement classes	0.3	0.0	0.0
73819	Commission Sales (IA Svcs)	Admin State Travel Office fees	0.3	0.2	0.2
73979	Mgmt/Consulting (IA Svcs)	Revenue-CO Support services provided by the Commissioner's Office	17.9	3.8	3.8
73979	Mgmt/Consulting (IA Svcs)	Revenue-ASD Administrative support provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative services	40.5	14.9	14.9

**Line Item Detail**  
**Department of Revenue**  
**Commodities**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
74000	Commodities		21.0	15.0	15.0
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
<b>74000 Commodities Detail Totals</b>			<b>21.0</b>	<b>15.0</b>	<b>15.0</b>
74200	Business	Business supplies including books and educational; equipment and furniture; office supplies; desktop computers, printers and IT equipment less than \$5,000 per item; and subscriptions including electronic access to information	20.0	14.0	14.0
74480	Household & Instit.	Institutional supplies	0.9	0.9	0.9
74600	Safety (Commodities)	Law enforcement	0.1	0.1	0.1

**Line Item Detail**  
**Department of Revenue**  
**Capital Outlay**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Line Number	Line Name		FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
75000	Capital Outlay		111.0	0.0	0.0
Expenditure Account	Servicing Agency	Explanation	FY2015 Actuals	FY2016 Management Plan	FY2017 Governor
<b>75000 Capital Outlay Detail Totals</b>			<b>111.0</b>	<b>0.0</b>	<b>0.0</b>
75480	Capital Lease Paymts	Equipment exceeding \$5,000 per item including electronic and IT equipment	111.0	0.0	0.0

**Restricted Revenue Detail**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

<b>Master Account</b>	<b>Revenue Description</b>				<b>FY2015 Actuals</b>	<b>FY2016 Management Plan</b>	<b>FY2017 Governor</b>
51015	Interagency Receipts				1,716.6	405.8	405.8
<b>Detail Information</b>							
<b>Revenue Amount</b>	<b>Revenue Description</b>	<b>Component</b>	<b>Collocation Code</b>	<b>AKSAS Fund</b>	<b>FY2015 Actuals</b>	<b>FY2016 Management Plan</b>	<b>FY2017 Governor</b>
59040	Revenue RSA to provide consolidated investigative services	Tax Division	4060142	11100	747.2	202.9	202.8
59040	Revenue RSA to provide consolidated investigative services	Child Support Services	4060144	11100	572.0	121.7	101.5
59040	Revenue RSA to provide consolidated investigative services	Permanent Fund Dividend Division	4060146	11100	397.4	81.2	101.5

**Interagency Services**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2015 Actuals	FY2016	
					Management Plan	FY2017 Governor
73421	Sef Fuel A87 Allowed	State equipment fleet fuel services	Inter-dept	2.6	2.6	2.6
			<b>73421 Sef Fuel A87 Allowed subtotal:</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>
73423	Sef Oper A87 Allowed	State equipment fleet fixed cost services	Inter-dept	2.6	2.6	2.6
			<b>73423 Sef Oper A87 Allowed subtotal:</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>
73424	Sef Svc/Prt A87 Alwd	State equipment fleet maintenance and repairs	Inter-dept	0.1	0.1	0.1
			<b>73424 Sef Svc/Prt A87 Alwd subtotal:</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
73428	Sef F/C A87 Allowed	State equipment fleet fixed cost of services for equipment replacement	Inter-dept	7.0	7.0	7.0
			<b>73428 Sef F/C A87 Allowed subtotal:</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
73429	Sef F/C A87 Unallowd	State equipment fleet fixed cost of services for equipment replacement - unallowed	Inter-dept	1.0	1.0	1.0
			<b>73429 Sef F/C A87 Unallowd subtotal:</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
73805	IT-Non-Telecommunication	ETS chargeback for computer services EPR and task orders	Inter-dept	Admin	18.9	18.9
			<b>73805 IT-Non-Telecommunication subtotal:</b>		<b>18.9</b>	<b>18.9</b>
73806	IT-Telecommunication	ETS chargeback for telecommunications EPR	Inter-dept	Admin	12.1	12.1
73806	IT-Telecommunication	ETS chargeback for telecommunications	Inter-dept	Admin	6.8	6.8
			<b>73806 IT-Telecommunication subtotal:</b>		<b>18.9</b>	<b>18.9</b>
73809	Mail	Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants	Inter-dept	Admin	0.6	0.6
			<b>73809 Mail subtotal:</b>		<b>0.6</b>	<b>0.6</b>
73810	Human Resources	Human resource and payroll services provided by the Division of Personnel	Inter-dept	Admin	8.1	8.1
			<b>73810 Human Resources subtotal:</b>		<b>8.1</b>	<b>8.1</b>
73811	Building Leases	State Office Building, Assembly Bldg - Juneau	Inter-dept	Admin	14.0	5.0
73811	Building Leases	Anchorage office space	Intra-dept	EXTERNAL	58.3	45.2
			<b>73811 Building Leases subtotal:</b>		<b>72.3</b>	<b>50.2</b>
73814	Insurance	Risk Management	Inter-dept	Admin	0.4	0.4
			<b>73814 Insurance subtotal:</b>		<b>0.4</b>	<b>0.4</b>
73815	Financial	Division of Finance IRIS and AKPAY	Inter-dept	Admin	0.5	0.3
			<b>73815 Financial subtotal:</b>		<b>0.5</b>	<b>0.3</b>
73816	ADA Compliance	ADA compliance	Inter-dept	Labor	0.1	0.1
			<b>73816 ADA Compliance subtotal:</b>		<b>0.1</b>	<b>0.1</b>
73818	Training (Services-IA Svcs)	DGS procurement classes	Inter-dept		0.3	0.0
			<b>73818 Training (Services-IA Svcs) subtotal:</b>		<b>0.3</b>	<b>0.0</b>
73819	Commission Sales (IA Svcs)	State Travel Office fees	Inter-dept	Admin	0.3	0.2
			<b>73819 Commission Sales (IA Svcs) subtotal:</b>		<b>0.3</b>	<b>0.2</b>
73979	Mgmt/Consulting (IA Svcs)	Support services provided by the Commissioner's Office	Intra-dept	Revenue-CO	17.9	3.8
73979	Mgmt/Consulting (IA Svcs)	Administrative support provided by the Administrative	Intra-dept	Revenue-ASD	40.5	14.9

**Interagency Services**  
**Department of Revenue**

**Component:** Criminal Investigations Unit (2993)  
**RDU:** Administration and Support (50)

<b>Expenditure Account</b>	<b>Service Description</b>	<b>Service Type</b>	<b>Servicing Agency</b>	<b>FY2015 Actuals</b>	<b>FY2016 Management Plan</b>	<b>FY2017 Governor</b>
	Services Division, including IT, fiscal, budget, contract management, procurement, and legislative services					
			<b>73979 Mgmt/Consulting (IA Svcs) subtotal:</b>	<b>58.4</b>	<b>18.7</b>	<b>18.7</b>
			<b>Criminal Investigations Unit total:</b>	<b>192.1</b>	<b>129.7</b>	<b>129.7</b>
			<b>Grand Total:</b>	<b>192.1</b>	<b>129.7</b>	<b>129.7</b>