

State of Alaska
FY2018 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 2016

- Referred 96 criminal cases to the Office of Special Prosecution in FY 16 resulting in \$576,657 in Child Support collected as a result, up from a previous Department-high of 70 cases in FY 15.
- During FY 16, the CIU received 927 PFD Fraud Tips which resulted in 212 investigations. 33 of those cases were referred to OSPA resulting in nearly \$138,769 ordered in criminal restitution.

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.

Significant Changes in Results to be Delivered in FY2018

Criminal Investigations Unit will be transferring to the Department of Public Safety.

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>FY2017</u> <u>Management</u> <u>Plan</u>	<u>FY2018</u> <u>Governor</u>		
Full-time	2	0	Annual Salaries	0
Part-time	0	0	Premium Pay	0
Nonpermanent	0	0	Annual Benefits	0
			<i>Less 0.00% Vacancy Factor</i>	(0)
			Lump Sum Premium Pay	0
Totals	2	0	Total Personal Services	0

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
No personal services.					
Totals	0	0	0	0	0

Component Detail All Funds
Department of Revenue

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

Non-Formula Component

	FY2016 Actuals	FY2017 Conference Committee	FY2017 Authorized	FY2017 Management Plan	FY2018 Governor	FY2017 Management Plan vs FY2018 Governor	
71000 Personal Services	242.1	235.8	235.8	243.9	0.0	-243.9 -100.0%	
72000 Travel	13.0	5.4	5.4	14.0	0.0	-14.0 -100.0%	
73000 Services	94.1	150.2	150.2	144.1	0.0	-144.1 -100.0%	
74000 Commodities	2.7	15.0	15.0	4.4	0.0	-4.4 -100.0%	
75000 Capital Outlay	0.0	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%	
Totals	351.9	406.4	406.4	406.4	0.0	-406.4 -100.0%	
Fund Sources:							
10071/A Rcpts (Other)	351.9	406.4	406.4	406.4	0.0	-406.4 -100.0%	
Unrestricted General (UGF)	0.0	0.0	0.0	0.0	0.0	0.0 0.0%	
Designated General (DGF)	0.0	0.0	0.0	0.0	0.0	0.0 0.0%	
Other Funds	351.9	406.4	406.4	406.4	0.0	-406.4 -100.0%	
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0 0.0%	
Positions:							
Permanent Full Time	2	2	2	2	0	-2 -100.0%	
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 FY2017 Conference Committee To FY2017 Authorized *****												
FY2017 Conference Committee	ConfCom	406.4	235.8	5.4	150.2	15.0	0.0	0.0	0.0	2	0	0
1007 I/A Rcpts		406.4										
Subtotal		406.4	235.8	5.4	150.2	15.0	0.0	0.0	0.0	2	0	0

***** Changes From FY2017 Authorized To FY2017 Management Plan *****												
Align Authority to Continue Existing Service Levels	LIT	0.0	8.1	8.6	-6.1	-10.6	0.0	0.0	0.0	0	0	0

Funds from Commodities will need to be transferred to balance estimated Personal Services cost and prepare for any unexpected travel, such as court trials. Transfer funds from Commodities (4000) to Personal Services (1000) and Travel (2000). In transferring the funds from Commodities, purchases of supplies will be a little more limited. However, there is more flexibility in supply purchases, than Travel and Personal Services.

\$10.6 will be transferred from Commodities (4000). \$2.0 will go to Personal Services (1000) to balance it and \$8.6 to Travel (2000) to allow for more travel. \$10.6 is available for transfer from Commodities because we only spent over \$2.0 in FY16. We will be a little more limited in supply purchases because of the transfer.

This should not affect the next fiscal year budget.

Subtotal		406.4	243.9	14.0	144.1	4.4	0.0	0.0	0.0	2	0	0
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***** Changes From FY2017 Management Plan To FY2018 Governor *****												
FY2018 Salary and Health Insurance Increases	SalAdj	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		0.5										

Includes: ACOA COLA, 2.25% per contract ending 6/30/2018; GGU HI increase from \$1346 to \$1389; LTC HI increase from \$1363 to \$1432.: \$0.5

FY2018 PS Health Ins.: \$0.5

Transfer Investigations Manager (04-0022) to Department of Public Safety for Peace Officer Commissioning	Atroat	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
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Criminal Investigations Unit (CIU) Investigators will be transferred out of the Department of Revenue and into the Department of Public Safety in order for them to be fully commissioned as Peace Officers due to the legalization of marijuana.

Budget authority is retained by the department to fund a reimbursable services agreement with the Department of Public Safety for the cost of services provided.

Nine CIU positions are being transferred out of the Department of Revenue:

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	
PFD Division:												
Full-time Investigator III (04-6095), range 18, located in Juneau												
Full-time Investigator III (04-6101), range 18, located in Anchorage												
Child Support Services Division:												
Full-time Investigator IV (04-7058), range 20, located in Anchorage												
Full-time Investigator III (04-7228), range 18, located in Anchorage												
Tax Division:												
Full-time Investigator IV (08-2077), range 20, located in Anchorage												
Full-time Investigator III (08-2078), range 18, located in Anchorage												
Full-time Investigator III (04-3249), range 18, located in Anchorage												
Full-time Investigator III (04-3256), range 18, located in Anchorage												
Criminal Investigations Unit:												
Full-time Dept Investigations Manager (04-0022), range 22, located in Anchorage												
Transfer Administrative Assistant II (04-7190) to Commissioners Office												
Trout		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1	0	0
With the Criminal Investigations Unit (CIU) being transferred out of the Department of Revenue and into the Department of Public Safety, there is no longer the need for the Administrative Assistant II position in the CIU component. The Commissioner's Office in Anchorage now needs an administrative position for reception and office duties, to accommodate the need the CIU Administrative Assistant will be transferred to the Commissioner's Office.												
Full-time Administrative Assistant II (04-7190), range 14, located in Anchorage												
Remove I/A Authority for Transferring of CIU												
Dec		-406.9	-244.4	-14.0	-144.1	-4.4	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-406.9										
Criminal Investigations Unit (CIU) Investigators will be transferred out of the Department of Revenue and into the Department of Public Safety in order for them to be fully commissioned as Peace Officers due to the legalization of marijuana.												
Budget authority will only be retained by the Tax Division, Permanent Fund Dividend Division, and Child Support Services Division to fund a reimbursable services agreement with the Department of Public Safety for the cost of services provided. I/A authority is being removed from the Criminal Investigations Unit.												
Totals		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2018 Governor (13956)
Component: Criminal Investigations Unit (2993)
RDU: Administration and Support (50)

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 (1676)
Department of Revenue
Travel

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
2000	Travel		13.0	14.0	0.0
Object Class	Servicing Agency	Explanation	FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
2000 Travel Detail Totals			13.0	14.0	0.0
2000	In-State Employee Travel	Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	12.2	13.2	0.0
2002	Out of State Employee Travel	Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	0.8	0.8	0.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
3000	Services		94.1	144.1	0.0
Object Class	Servicing Agency	Explanation	FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
3000 Services Detail Totals			94.1	144.1	0.0
3000	Education Services	Training, conferences, memberships, and employee tuition	0.7	12.2	0.0
3002	Legal and Judicial Services	Transcription services	0.1	5.0	0.0
3003	Information Technology	IT training, consulting, software licensing, software maintenance, and IT equipment leases	3.8	5.0	0.0
3004	Telecommunications	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	0.1	5.0	0.0
3006	Delivery Services	Delivery and courier services	1.5	5.0	0.0
3010	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	1.2	5.0	0.0
3011	Other Services	Professional management and consulting services; printing and copying services; and State Travel Office fees	1.0	5.0	0.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN	11.4	12.0	0.0
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide ETS chargeback for telecommunications EPR, phone lines and service requests	7.5	8.0	0.0
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including	0.6	0.6	0.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Object Class		Servicing Agency	Explanation	FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
3000 Services Detail Totals				94.1	144.1	0.0
			pickup and delivery of U.S. mail, postage, mailing of state warrants			
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	1.3	1.5	0.0
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	32.6	45.0	0.0
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance IRIS and AKPAY	0.5	1.0	0.0
3036	Inter-Agency Safety	Admin - Department-wide	Parking enforcement at State Office Building located in Juneau	0.1	0.1	0.0
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	13.0	15.0	0.0
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Administrative support provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	18.7	18.7	0.0

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
4000	Commodities		2.7	4.4	0.0
Object Class	Servicing Agency	Explanation	FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
4000 Commodities Detail Totals			2.7	4.4	0.0
4000	Business	Business supplies including book 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	1.5	3.0	0.0
4002	Household/Institutional	Institutional supplies	0.1	0.1	0.0
4004	Safety	Law enforcement	1.1	1.3	0.0

Revenue Detail (1681)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
5007 I/A Rcpts (1007 I/A Rcpts)			351.9	406.4	0.0
5301 Inter-Agency Receipts	Rev - Child Support Services (111)	RSA to provide consolidated investigative services	105.4	101.6	0.0
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	RSA to provide consolidated investigative services	70.8	101.6	0.0
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	RSA to provide consolidated investigative services	175.7	203.2	0.0

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

				FY2016 Actuals	FY2017 Management Plan	FY2018 Governor
Component Totals				85.7	101.9	0.0
With Department of Administration				54.0	68.2	0.0
With Department of Transportation/Public Facilities				13.0	15.0	0.0
With Department of Revenue				18.7	18.7	0.0
Object Class	Servicing Agency	Explanation	FY2016 Actuals	FY2017 Management Plan	FY2018 Governor	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide ETS chargeback for computer services (including EPR, MICS charges for mainframe usage, and VPN	11.4	12.0	0.0	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide ETS chargeback for telecommunications EPR, phone lines and service requests	7.5	8.0	0.0	
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants	0.6	0.6	0.0	
3022	Inter-Agency Human Resources	Admin - Department-wide Human resource and payroll services provided by the Division of Personnel	1.3	1.5	0.0	
3023	Inter-Agency Building Leases	Admin - Department-wide Cost of space in state-owned facilities	32.6	45.0	0.0	
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance IRIS and AKPAY	0.5	1.0	0.0	
3036	Inter-Agency Safety	Admin - Department-wide Parking enforcement at State Office Building located in Juneau	0.1	0.1	0.0	
3037	State Equipment Fleet	Trans - Department-wide State equipment fleet, fuel and fixed costs services	13.0	15.0	0.0	
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125) Administrative support provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	18.7	18.7	0.0	

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)