

State of Alaska
FY2019 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 2017

- Referred 88 criminal cases to the Office of Special Prosecution in FY 2017 resulting in \$511,048 in Child Support collected as a result, down slightly from a previous Department-high of 90 cases in FY 2016.
- During FY 2017, the CIU received 737 PFD Fraud Tips which resulted in 110 investigations. 18 of those cases were referred to OSPA resulting in \$112,802 ordered in criminal restitution.
- A new Marijuana Tax requiring additional compliance inspections and investigations into this new program.

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 FY2019

No changes in results delivered.

Statutory and Regulatory Authority

AS 43 Revenue and Taxation
AS 25.27 Child Support Services Agency

Contact Information

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Criminal Investigations Unit Personal Services Information				
Authorized Positions			Personal Services Costs	
	<u>FY2018</u> <u>Management</u> <u>Plan</u>	<u>FY2019</u> <u>Governor</u>		
Full-time	0	2	Annual Salaries	159,275
Part-time	0	0	Premium Pay	0
Nonpermanent	0	0	Annual Benefits	91,541
			<i>Less 0.01% Vacancy Factor</i>	(16)
			Lump Sum Premium Pay	0
Totals	0	2	Total Personal Services	250,800

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Administrative Assistant II	1	0	0	0	1
Investigator V	1	0	0	0	1
Totals	2	0	0	0	2

Component Detail All Funds
Department of Revenue

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

Non-Formula Component

	FY2017 Actuals	FY2018 Conference Committee	FY2018 Authorized	FY2018 Management Plan	FY2019 Governor	FY2018 Management Plan vs FY2019 Governor	
71000 Personal Services	203.2	0.0	0.0	0.0	250.8	250.8	100.0%
72000 Travel	2.8	0.0	0.0	0.0	14.0	14.0	100.0%
73000 Services	83.5	0.0	0.0	0.0	137.7	137.7	100.0%
74000 Commodities	7.3	0.0	0.0	0.0	4.4	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	296.8	0.0	0.0	0.0	406.9	406.9	100.0%
Fund Sources:							
10071/A Rcpts (Other)	296.8	0.0	0.0	0.0	406.9	406.9	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	296.8	0.0	0.0	0.0	406.9	406.9	100.0%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	2	0	0	0	2	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	
Subtotal		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
***** Changes From FY2018 Management Plan To FY2019 Governor *****												
Transfer Positions from Commissioners Office to Reestablish Criminal Investigations Unit												
Trin		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2	0	0
<p>In FY2018 Governor, Department of Revenue (DOR) requested the transfer of the Criminal Investigations Unit (CIU) in its entirety to the Department of Public Safety (DPS). CIU did not transfer to DPS and positions were returned to the Commissioner's Office during FY2018 Management Plan and need to be transferred into CIU.</p> <p>Full-time Administrative Assistant II (04-7190), range 14, located in Anchorage Full-time Investigator V (04-0022), range 21, located in Anchorage</p>												
Reestablish Criminal Investigations Unit in Revenue												
1007 I/A Rcpts	Inc	406.9	250.8	14.0	137.7	4.4	0.0	0.0	0.0	0	0	0
<p>In FY2018 Governor, Department of Revenue (DOR) requested the transfer of the Criminal Investigation Unit (CIU) in its entirety to the Department of Public Safety (DPS). CIU did not transfer to DPS and the component needs to be reestablished in DOR. CIU is funded by reimbursable service agreements.</p>												
Totals		406.9	250.8	14.0	137.7	4.4	0.0	0.0	0.0	2	0	0

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2019 Governor (14641)
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	Investigator V	FT	A	SS	Anchorage	99	21K / L	12.0		99,791	0	0	53,538	153,329	0
04-7190	Administrative Assistant II	FT	A	GP	Anchorage	99	14L	12.0		59,484	0	0	38,003	97,487	0
													Total Salary Costs:	159,275	
													Total COLA:	0	
													Total Premium Pay::	0	
													Total Benefits:	91,541	
													Total Pre-Vacancy:	250,816	
													Minus Vacancy Adjustment of 0.01%:	(16)	
													Total Post-Vacancy:	250,800	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	250,800	
Total Component Months:		24.0													

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1007 Interagency Receipts	250,816	250,800	100.00%
Total PCN Funding:	250,816	250,800	100.00%

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		FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
2000	Travel		2.8	0.0	14.0
Object Class	Servicing Agency	Explanation	FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
2000 Travel Detail Totals			2.8	0.0	14.0
2000	In-State Employee Travel	Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	2.7	0.0	14.0
2002	Out of State Employee Travel	Employee out of state travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	0.1	0.0	0.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2017 Actuals	FY2018 Management Plan	FY2019 Governor	
3000	Services		83.5	0.0	137.7	
Object Class	Servicing Agency	Explanation	FY2017 Actuals	FY2018 Management Plan	FY2019 Governor	
3000 Services Detail Totals			83.5	0.0	137.7	
3000	Education Services	Training, conferences, memberships, and employee tuition	0.1	0.0	1.0	
3003	Information Technology	IT training, consulting, software licensing, software maintenance, and IT equipment leases	3.0	0.0	5.0	
3004	Telecommunications	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	0.1	0.0	1.0	
3005	Health Services	Ergonomic assessments	0.1	0.0	0.5	
3006	Delivery Services	Delivery and courier services	2.1	0.0	3.0	
3010	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	0.7	0.0	1.0	
3011	Other Services	Professional management and consulting services; printing and copying services; and State Travel Office fees	0.8	0.0	1.0	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	ETS chargeback for computer services (including EPR and MICS charges for mainframe usage)	9.6	0.0	48.1
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide	ETS chargeback for computer services (including EPR and MICS charges for mainframe usage)	1.4	0.0	2.0
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	ETS chargeback for telecommunications EPR, phone	7.6	0.0	8.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Object Class		Servicing Agency	Explanation	FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
			3000 Services Detail Totals	83.5	0.0	137.7
			lines and service requests			
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants	0.7	0.0	1.0
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	1.3	0.0	2.0
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	30.4	0.0	35.0
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance IRIS and AKPAY	0.8	0.0	1.0
3036	Inter-Agency Safety	Admin - Department-wide	Parking enforcement at State Office Building located in Juneau	0.1	0.0	0.1
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	7.3	0.0	8.0
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)		13.6	0.0	16.0
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)		3.8	0.0	4.0

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
4000	Commodities		7.3	0.0	4.4
Object Class	Servicing Agency	Explanation	FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
		4000 Commodities Detail Totals	7.3	0.0	4.4
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	7.3	0.0	4.4

Revenue Detail (1681)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
5007 I/A Rcpts (1007 I/A Rcpts)			297.5	0.0	406.9
5301 Inter-Agency Receipts			297.5	0.0	0.0
5301 Inter-Agency Receipts	Rev - Child Support Services (111)	RSAs to provide consolidated investigative services	0.0	0.0	101.7
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	RSAs to provide consolidated investigative services	0.0	0.0	101.7
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	RSAs to provide consolidated investigative services	0.0	0.0	203.5

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

				FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
Component Totals				76.6	0.0	125.2
With Department of Administration				50.5	0.0	95.2
With Department of Public Safety				1.4	0.0	2.0
With Department of Transportation/Public Facilities				7.3	0.0	8.0
With Department of Revenue				17.4	0.0	20.0
Object Class	Servicing Agency	Explanation		FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	ETS chargeback for computer services (including EPR and MICS charges for mainframe usage)	9.6	0.0	48.1
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide	ETS chargeback for computer services (including EPR and MICS charges for mainframe usage)	1.4	0.0	2.0
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	ETS chargeback for telecommunications EPR, phone lines and service requests	7.6	0.0	8.0
3021	Inter-Agency Mail	Admin - Department-wide	Central mailroom services including pickup and delivery of U.S. mail, postage, mailing of state warrants	0.7	0.0	1.0
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	1.3	0.0	2.0
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	30.4	0.0	35.0
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance IRIS and AKPAY	0.8	0.0	1.0
3036	Inter-Agency Safety	Admin - Department-wide	Parking enforcement at State Office Building located in Juneau	0.1	0.0	0.1
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	7.3	0.0	8.0
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)		13.6	0.0	16.0
3038	Inter-Agency	Rev - Commissioner's Office (123)		3.8	0.0	4.0

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Object Class	Servicing Agency	Explanation	FY2017 Actuals	FY2018 Management Plan	FY2019 Governor
Management/Consulting					