

**State of Alaska
FY2020 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 2018

- 96 criminal child support cases were accepted for prosecution by the Office of Special Prosecution in FY 2018 up slightly from a previous Department-high of 90 cases in FY 2016. Also, through the expansion of a law enforcement portal, we increase law enforcement seizures from a previous high of 28,390 in FY2017 to \$154,507 in FY2018.
- During FY 2018, the CIU received 640 Fraud Tips. After initial review, 512 were cleared without additional investigation. 128 investigations were conducted resulting in 113 forwarded to PFD for an administrative action and 15 were accepted by the Office of Special Prosecutions for criminal charges.
- Nearly 400 Tobacco, Gaming, and Marijuana compliance inspections throughout the Alaska were conducted.

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 FY2020

No changes in results delivered.

Statutory and Regulatory Authority

AS 43 Revenue and Taxation
AS 25.27 Child Support Services Agency

Contact Information

Contact: Brad Ewing, Director, Administrative Services
Phone: (907) 465-2312
E-mail: Brad.Ewing@alaska.gov

Criminal Investigations Unit Personal Services Information					
Authorized Positions			Personal Services Costs		
	<u>FY2019</u> <u>Management</u> <u>Plan</u>	<u>FY2020</u> <u>Governor</u>			
Full-time	2	2	Annual Salaries		167,144
Part-time	0	0	COLA		2,482
Nonpermanent	0	0	Premium Pay		0
			Annual Benefits		95,286
			<i>Less 0.53% Vacancy Factor</i>		(1,412)
			Lump Sum Premium Pay		0
Totals	2	2	Total Personal Services		263,500

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

	FY2018 Actuals	FY2019 Conference Committee	FY2019 Authorized	FY2019 Management Plan	FY2020 Governor	FY2019 Management Plan vs FY2020 Governor	
71000 Personal Services	0.0	259.8	259.8	259.8	263.5	3.7	1.4%
72000 Travel	0.0	14.0	14.0	14.0	14.0	0.0	0.0%
73000 Services	0.0	137.7	137.7	137.7	137.7	0.0	0.0%
74000 Commodities	0.0	4.4	4.4	4.4	4.4	0.0	0.0%
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	0.0	415.9	415.9	415.9	419.6	3.7	0.9%
Fund Sources:							
1007 I/A Rcpts (Other)	0.0	415.9	415.9	415.9	419.6	3.7	0.9%
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	0.0	415.9	415.9	415.9	419.6	3.7	0.9%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	0	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 FY2019 Conference Committee To FY2019 Authorized *****												
FY2019 Conference Committee												
	ConfCom	415.9	259.8	14.0	137.7	4.4	0.0	0.0	0.0	2	0	0
1007 I/A Rcpts		415.9										
Subtotal		415.9	259.8	14.0	137.7	4.4	0.0	0.0	0.0	2	0	0
***** Changes From FY2019 Management Plan To FY2020 Governor *****												
FY2020 Salary Adjustments - GGU, CEA, TEAME												
	SalAdj	3.6	3.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		3.6										
FY2020 Salary Adjustments - GGU, CEA, TEAME: \$3.6												
FY2020 GGU HI from \$1432 to \$1530: \$1.2												
FY2020 GGU 3% COLA: \$2.4												
Reverse Alaska State Employees Association (GGU) 15 Hour Furlough												
	SalAdj	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		0.1										
The Alaska State Employees Association (representing the general government unit) contractually required 15 hours of furlough for each permanent full-time employee in each year from July 1, 2016, to June 30, 2019. The furlough requirement was removed from the contract in FY2020.												
Totals		419.6	263.5	14.0	137.7	4.4	0.0	0.0	0.0	2	0	0

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2020 Governor (15610)
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	200	21L	12.0		105,726	0	0	55,496	161,222	0
04-7190	Administrative Assistant II	FT	A	GP	Anchorage	99	14M	12.0		61,418	2,482	0	39,790	103,690	0
													Total Salary Costs:	167,144	
													Total COLA:	2,482	
													Total Premium Pay::	0	
													Total Benefits:	95,286	
													Total Pre-Vacancy:	264,912	
													Minus Vacancy Adjustment of 0.53%:	(1,412)	
													Total Post-Vacancy:	263,500	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	263,500	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1007 Interagency Receipts	264,912	263,500	100.00%
Total PCN Funding:	264,912	263,500	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		FY2018 Actuals	FY2019 Management Plan
2000	Travel		0.0	14.0
Object Class	Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
2000 Travel Detail Totals			0.0	14.0
2000	In-State Employee Travel	Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	0.0	14.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

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

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Object Class		Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan
			3000 Services Detail Totals	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	0.0	1.0
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	0.0	2.0
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	0.0	35.0
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance IRIS and AKPAY	0.0	1.0
3036	Inter-Agency Safety	Admin - Department-wide	Parking enforcement at State Office Building located in Juneau	0.0	0.1
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	0.0	8.0
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)		0.0	16.0
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)		0.0	4.0

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Criminal Investigations Unit (2993)

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

Revenue Detail (1681)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2018 Actuals	FY2019 Management Plan
5007 I/A Rcpts (1007 I/A Rcpts)			0.0	415.9
5301 Inter-Agency Receipts		Rev - Child Support Services (111)	0.0	104.0
5301 Inter-Agency Receipts		Rev - Permanent Fund Dividend Division (981)	0.0	104.0
5301 Inter-Agency Receipts		Rev - Tax Division (2476)	0.0	207.9

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

				FY2018 Actuals	FY2019 Management Plan
Component Totals				0.0	125.2
With Department of Administration				0.0	95.2
With Department of Public Safety				0.0	2.0
With Department of Transportation/Public Facilities				0.0	8.0
With Department of Revenue				0.0	20.0
Object Class	Servicing Agency	Explanation	FY2018 Actuals	FY2019 Management Plan	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide ETS chargeback for computer services (including EPR and MICS charges for mainframe usage)	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)	0.0	2.0	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide ETS chargeback for telecommunications EPR, phone lines and service requests	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	0.0	1.0	
3022	Inter-Agency Human Resources	Admin - Department-wide Human resource and payroll services provided by the Division of Personnel	0.0	2.0	
3023	Inter-Agency Building Leases	Admin - Department-wide Cost of space in state-owned facilities	0.0	35.0	
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance IRIS and AKPAY	0.0	1.0	
3036	Inter-Agency Safety	Admin - Department-wide Parking enforcement at State Office Building located in Juneau	0.0	0.1	
3037	State Equipment Fleet	Trans - Department-wide State equipment fleet, fuel and fixed costs services	0.0	8.0	
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	0.0	16.0	
3038	Inter-Agency	Rev - Commissioner's Office (123)	0.0	4.0	

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

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