

**State of Alaska
FY2021 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 2019

- Had 144 cases referred from various agencies. Reviewed and opened 79 criminal investigations from those referrals with 70 referred to the Office of Special Prosecution (OSP) for prosecution. Monitored an average of 92 probationers, served 21 search warrants, and completed 72 child support employee background checks.
- Had 78 criminal child support cases accepted for prosecution by OSP down from a department-high of 96 cases in FY2018. Through the expansion of a law enforcement portal, collected \$79,966 in law enforcement seizures, \$187,349 in pre-verdict collections, and \$323,342 collected while monitoring their probation.
- Received 764 Fraud tips. After initial review, 580 were cleared without additional investigation; 80 investigations were conducted resulting in 70 forwarded to PFD for an administrative action and 10 were accepted by OSP for criminal charges.
- Completed 671 Tobacco inspections; as well as, 245 Alcohol, 167 Gaming, 12 Marijuana, and 14 miscellaneous inspections.

Key Component Challenges

CIU 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 FY2021

No changes in results delivered.

Statutory and Regulatory Authority

AS 25.27 Child Support Services Agency
AS 43 Revenue and Taxation
AS 43.23.055 Permanent Fund Dividend

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>FY2020</u> <u>Management</u> <u>Plan</u>	<u>FY2021</u> <u>Governor</u>			
Full-time	2	2	Annual Salaries		169,072
Part-time	0	0	COLA		850
Nonpermanent	0	0	Premium Pay		0
			Annual Benefits		95,494
			<i>Less 0.50% Vacancy Factor</i>		(1,316)
			Lump Sum Premium Pay		0
Totals	2	2	Total Personal Services		264,100

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

	FY2019 Actuals	FY2020 Conference Committee	FY2020 Authorized	FY2020 Management Plan	FY2021 Governor	FY2020 Management Plan vs FY2021 Governor	
71000 Personal Services	257.9	263.5	263.5	263.5	264.1	0.6	0.2%
72000 Travel	8.7	14.0	14.0	14.0	14.0	0.0	0.0%
73000 Services	105.0	137.7	137.7	137.7	106.2	-31.5	-22.9%
74000 Commodities	17.0	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	388.6	419.6	419.6	419.6	388.7	-30.9	-7.4%
Fund Sources:							
1007 I/A Rcpts (Other)	388.6	419.6	419.6	419.6	388.7	-30.9	-7.4%
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	388.6	419.6	419.6	419.6	388.7	-30.9	-7.4%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	2	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 FY2020 Conference Committee To FY2020 Authorized *****												
FY2020 Conference Committee	ConfCom	419.6	263.5	14.0	137.7	4.4	0.0	0.0	0.0	2	0	0
1007 I/A Rcpts		419.6										
Subtotal		419.6	263.5	14.0	137.7	4.4	0.0	0.0	0.0	2	0	0
***** Changes From FY2020 Management Plan To FY2021 Governor *****												
FY2021 Salary and Health Insurance Increases	SalAdj	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		0.6										
FY2021 GGU Salary Increases: \$0.6												
Reduce Authority to Align with Anticipated Expenditures	Dec	-31.5	0.0	0.0	-31.5	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-31.5										
Reduce authority to better align with actual spending. This is a technical adjustment and has no impact on services to the public.												
Totals		388.7	264.1	14.0	106.2	4.4	0.0	0.0	0.0	2	0	0

Line Item Detail (1676)
Department of Revenue
Travel

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
2000	Travel		8.7	14.0	14.0
Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
2000 Travel Detail Totals			8.7	14.0	14.0
2000	In-State Employee Travel	Employee instate travel - airfare, lodging, surface transportation, reimbursable travel costs, and meal & incidentals	8.7	13.9	13.9
2006	Other Travel Costs		0.0	0.1	0.1

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3000	Services		105.0	137.7	106.2
Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3000 Services Detail Totals			105.0	137.7	106.2
3000	Education Services	Training, conferences, memberships, and employee tuition	0.1	2.9	0.1
3003	Information Technology	IT training, consulting, software licensing, software maintenance, and IT equipment leases	0.0	0.1	0.0
3004	Telecommunications	Local, long distance, cellular and telecommunications equipment charges; data/network; and television	0.1	0.1	0.1
3006	Delivery Services	Delivery and courier services	2.4	3.5	1.1
3009	Structure/Infrastructure/Land	Repairs/maintenance of structures or infrastructure	4.2	4.2	4.2
3010	Equipment/Machinery	Repairs, maintenance, rentals and/or leases of office furniture and equipment	1.1	1.1	1.1
3011	Other Services	Professional management and consulting services; and printing and copying services	1.0	1.5	1.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Core Services (includes Adobe Pro and Microsoft 365 as well as services previously provided under the Telecommunications and Computer Services EPR)	5.6	18.8	6.0
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide Alaska Records Management System (ARMS) Case Management System Access	7.2	8.0	7.2

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Object Class		Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3000 Services Detail Totals				105.0	137.7	106.2
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Computer Services - MICS	0.6	0.6	0.6
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Server Hosting & Storage	2.9	2.9	2.9
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	OIT Telecommunications (CISCO device config, deployment, maintenance, and replacements)	4.9	5.0	5.0
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	0.7	0.7
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	1.3	3.0	3.0
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	40.2	40.2	40.2
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	0.1	0.1	0.1
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance Chargeback for IRIS FIN, HRM, and ALDER	1.3	5.0	1.3
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.0	0.1	0.1
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	6.9	6.9	6.9
3038	Inter-Agency Management/Consulting	Labor - Department-wide	Personal services, programming, and maintenance costs associated with the release of confidential UI data through the Secure Access Management system	2.3	3.0	2.3
3038	Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	19.8	25.0	20.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3000 Services Detail Totals			105.0	137.7	106.2
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123) Support services provided by the Commissioner's Office	2.3	5.0	2.3

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
4000	Commodities		17.0	4.4	4.4
Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
		4000 Commodities Detail Totals	17.0	4.4	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	17.0	4.4	4.4

Revenue Detail (1681)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
5007 I/A Rcpts (1007 I/A Rcpts)			388.6	419.6	388.7
5301 Inter-Agency Receipts	Rev - Child Support Services (111)	RSA to provide consolidated investigative services	97.1	105.8	97.2
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	RSA to provide consolidated investigative services	97.2	105.9	97.2
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	RSA to provide consolidated investigative services	194.3	207.9	194.3

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

				FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
Component Totals				96.1	124.3	98.6
With Department of Administration				57.6	76.4	59.9
With Department of Public Safety				7.2	8.0	7.2
With Department of Transportation/Public Facilities				6.9	6.9	6.9
With Department of Labor and Workforce Development				2.3	3.0	2.3
With Department of Revenue				22.1	30.0	22.3
Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Core Services (includes Adobe Pro and Microsoft 365 as well as services previously provided under the Telecommunications and Computer Services EPR)	5.6	18.8	6.0
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide	Alaska Records Management System (ARMS) Case Management System Access	7.2	8.0	7.2
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Computer Services - MICS	0.6	0.6	0.6
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide	OIT Server Hosting & Storage	2.9	2.9	2.9
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	OIT Telecommunications (CISCO device config, deployment, maintenance, and replacements)	4.9	5.0	5.0
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	0.7	0.7
3022	Inter-Agency Human Resources	Admin - Department-wide	Human resource and payroll services provided by the Division of Personnel	1.3	3.0	3.0
3023	Inter-Agency Building Leases	Admin - Department-wide	Cost of space in state-owned facilities	40.2	40.2	40.2

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Object Class	Servicing Agency	Explanation	FY2019 Actuals	FY2020 Management Plan	FY2021 Governor
3026 Inter-Agency Insurance	Admin - Department-wide	Risk Management	0.1	0.1	0.1
3027 Inter-Agency Financial	Admin - Department-wide	Division of Finance Chargeback for IRIS FIN, HRM, and ALDER	1.3	5.0	1.3
3028 Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.0	0.1	0.1
3037 State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	6.9	6.9	6.9
3038 Inter-Agency Management/Consulting	Labor - Department-wide	Personal services, programming, and maintenance costs associated with the release of confidential UI data through the Secure Access Management system	2.3	3.0	2.3
3038 Inter-Agency Management/Consulting	Rev - Administrative Services (125)	Support services provided by the Administrative Services Division, including IT, fiscal, budget, contract management, procurement, and legislative support	19.8	25.0	20.0
3038 Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	2.3	5.0	2.3

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2021 Governor (16414)
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	21M	12.0		105,726	0	0	55,020	160,746	0
04-7190	Administrative Assistant II	FT	A	GP	Anchorage	99	14M / N	12.0		63,346	850	0	40,474	104,670	0
													Total Salary Costs:	169,072	
													Total COLA:	850	
													Total Premium Pay:	0	
													Total Benefits:	95,494	
													Total Pre-Vacancy:	265,416	
													Minus Vacancy Adjustment of 0.50%:	(1,316)	
													Total Post-Vacancy:	264,100	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	264,100	
Total Component Months:		24.0													

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1007 Interagency Receipts	265,416	264,100	100.00%
Total PCN Funding:	265,416	264,100	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.

Department of Revenue
Criminal Investigations Unit (2993)
RDU: Administration and Support (50)
FY2021 Governor's Budget
Position Totals PFT - 2

