

**State of Alaska
FY2022 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 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 2020

- Received 513 fraud tips. After initial review, 459 were cleared without additional investigation; 73 investigations were conducted resulting in 58 forwarded to the PFD Division for an administrative action and 15 were accepted by the Office of Special Prosecutions (OSP) for criminal charges. These investigations required 68 search warrants be obtained and served.
- Completed 413 tobacco inspections; as well as 162 alcohol, 76 gaming, and 14 marijuana inspections.
- Completed 80 DOR employee background checks.

Key Component Challenges

- CIU analyzes potential fraud and other criminal activity occurring in programs within the Tax 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 FY2022

- It was identified that the Department of Health and Social Services tobacco investigator and the Revenue investigators were performing inspections on the same set of retailers. That function has been transferred to the Department of Health and Social Services to allow Revenue investigators to focus on high-value work.

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

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Criminal Investigations Unit Personal Services Information				
Authorized Positions			Personal Services Costs	
	<u>FY2021</u> <u>Management</u> <u>Plan</u>	<u>FY2022</u> <u>Governor</u>		
Full-time	8	8	Annual Salaries	630,559
Part-time	0	0	COLA	5,770
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	366,243
			<i>Less 1.94% Vacancy Factor</i>	(19,472)
			Lump Sum Premium Pay	0
Totals	8	8	Total Personal Services	983,100

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Administrative Assistant II	1	0	0	0	1
Investigator III	4	0	1	0	5
Investigator IV	1	0	0	0	1
Investigator V	1	0	0	0	1
Totals	7	0	1	0	8

Component Detail All Funds
Department of Revenue

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

Non-Formula Component

	FY2020 Actuals	FY2021 Conference Committee	FY2021 Authorized	FY2021 Management Plan	FY2022 Governor	FY2021 Management Plan vs FY2022 Governor	
71000 Personal Services	265.2	263.8	263.8	263.8	983.1	719.3	272.7%
72000 Travel	14.7	14.0	14.0	14.0	4.0	-10.0	-71.4%
73000 Services	85.3	106.2	106.2	106.2	106.2	0.0	0.0%
74000 Commodities	3.1	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	368.3	388.4	388.4	388.4	1,097.7	709.3	182.6%
Fund Sources:							
1007 I/A Rcpts (Other)	368.3	388.4	388.4	388.4	1,097.7	709.3	182.6%
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	368.3	388.4	388.4	388.4	1,097.7	709.3	182.6%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	2	2	2	8	8	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 FY2021 Conference Committee To FY2021 Authorized *****												
Conference Committee												
1007 I/A Rcpts	ConfCom	388.4	263.8	14.0	106.2	4.4	0.0	0.0	0.0	2	0	0
Subtotal		388.4	263.8	14.0	106.2	4.4	0.0	0.0	0.0	2	0	0
***** Changes From FY2021 Authorized To FY2021 Management Plan *****												
Transfer Investigators from Tax and Permanent Fund Dividend Divisions for Centralized Investigations												
	Trin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6	0	0
Criminal investigation staff within the Tax and Permanent Fund Dividend divisions are centralized within the Criminal Investigative Unit (CIU) component. The CIU investigates fraud and other criminal activity relating to the programs within these divisions. Centralization of staff allows for the sharing of resources and the ability to assign staff where needed across programs.												
The following positions are transferred to the Criminal Investigations Unit:												
Full-Time Investigator III (04-3249), range 18, located in Anchorage												
Full-Time Investigator III (04-3256), range 18, located in Anchorage												
Full-Time Investigator III (04-6095), range 18, located in Juneau												
Full-Time Investigator III (04-6101), range 18, located in Anchorage												
Full-Time Investigator IV (08-2077), range 20, located in Anchorage												
Full-Time Investigator III (08-2078), range 18, located in Anchorage												
Subtotal		388.4	263.8	14.0	106.2	4.4	0.0	0.0	0.0	8	0	0
***** Changes From FY2021 Management Plan To FY2022 Governor *****												
Add Interagency Receipts Resulting from Centralized Investigations												
1007 I/A Rcpts	Inc	713.6	713.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Criminal investigation staff within the Tax and Permanent Fund Dividend divisions are centralized within the Criminal Investigative Unit (CIU) component. Additional interagency receipt authority is required to budget the personal services costs that are now within the CIU component.												
The CIU investigates fraud and other criminal activity relating to the programs within these divisions. Centralization of staff allows for the sharing of resources and the ability to assign staff where needed across programs.												
Consolidate Tobacco Investigations in the Department of Health and Social Services												
1007 I/A Rcpts	Dec	-10.0	-10.0	0.0	-10.0	0.0	0.0	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		
										PFT	PPT	NP
The Criminal Investigations Unit (CIU) investigates whether tax stamps are paid for and displayed on the cigarette packages. The Department of Health and Social Services (DHSS) investigates whether tobacco outlets are selling to minors by bringing 18-year-olds in to attempt to buy cigarettes underaged. CIU and DHSS have identified duplication of effort as both duties can be done at once with a reduction in overall travel costs. CIU is transferring this function to DHSS. This creates investigator capacity to work on criminal matters rather than civil infractions which generate revenue back to the State.												
FY2022 Salary Adjustments												
1007 I/A Rcpts	SalAdj	5.7	5.7	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2022 1% COLA for ASE/General Government (GG/GP/GY/GZ): \$5.7												
Totals		1,097.7	983.1	4.0	106.2	4.4	0.0	0.0	0.0	8	0	0

Line Item Detail (1676)
Department of Revenue
Travel

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
2000	Travel		14.7	14.0	4.0
Object Class	Servicing Agency	Explanation	FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
2000 Travel Detail Totals			14.7	14.0	4.0
2000	In-State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	9.3	6.5	4.0
2002	Out of State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	5.4	7.5	0.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
3000	Services		85.3	106.2	106.2
Object Class	Servicing Agency	Explanation	FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
3000 Services Detail Totals			85.3	106.2	106.2
3000	Education Services	Training, educational conferences, agency memberships, tuition, books and fees for work-related courses	1.8	2.0	2.0
3004	Telecommunications	Local, long distance, cellular, television, data/network telecommunications equipment charges	0.1	0.1	0.1
3006	Delivery Services	Freight, courier services, and postage	1.1	1.1	0.5
3009	Structure/Infrastructure/Land	Infrastructure maintenance and repairs, rentals, and leases	0.0	4.2	1.0
3010	Equipment/Machinery	Office furniture and equipment repairs, maintenance, rentals and leases	0.8	1.1	0.8
3011	Other Services	Professional management and consulting services; printing and copying services	1.9	1.9	1.9
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	6.2	17.2	22.3
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Computer Services - MICS	0.7	1.0	1.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	2.8	3.2	3.2
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide Alaska Records Management System (ARMS) Case Management System Access	7.2	7.2	5.6

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Object Class	Servicing Agency	Explanation	FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
3000 Services Detail Totals			85.3	106.2	106.2
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	4.1	3.3	3.3
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of mail, postage, and 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	1.4	4.5	4.5
3023	Inter-Agency Building Leases	Admin - Department-wide Cost of space in state-owned facilities and private leases	31.2	32.2	33.2
3026	Inter-Agency Insurance	Admin - Department-wide Risk Management	0.0	0.1	0.1
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance chargeback for IRIS FIN, HRM, and ALDER	1.2	1.5	1.5
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	6.2	4.9	4.9
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	14.7	14.8	15.2
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123) Support services provided by the Commissioner's Office	2.1	2.1	2.1
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	1.1	3.0	2.2

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
4000	Commodities		3.1	4.4	4.4
Object Class	Servicing Agency	Explanation	FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
		4000 Commodities Detail Totals	3.1	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	3.1	4.4	4.4

Revenue Detail (1681)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
5007 I/A Rcpts (1007 I/A Rcpts)			368.3	388.4	1,097.7
5301 Inter-Agency Receipts	Rev - Child Support Services (111)	RSA to provide consolidated investigative services	104.9	0.0	0.0
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	RSA to provide consolidated investigative services	104.9	145.6	713.5
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	RSA to provide consolidated investigative services	158.5	242.8	384.2

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

				FY2020 Actuals	FY2021 Management Plan	FY2022 Governor
Component Totals				79.6	95.8	99.9
With Department of Administration				48.3	63.8	69.9
With Department of Public Safety				7.2	7.2	5.6
With Department of Transportation/Public Facilities				6.2	4.9	4.9
With Department of Revenue				16.8	16.9	17.3
With Department of Labor and Workforce Development				1.1	3.0	2.2
Object Class	Servicing Agency	Explanation	FY2020 Actuals	FY2021 Management Plan	FY2022 Governor	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	6.2	17.2	22.3	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Computer Services - MICS	0.7	1.0	1.0	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	2.8	3.2	3.2	
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide Alaska Records Management System (ARMS) Case Management System Access	7.2	7.2	5.6	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	4.1	3.3	3.3	
3021	Inter-Agency Mail	Admin - Department-wide Central mailroom services including pickup and delivery of mail, postage, and 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	1.4	4.5	4.5	
3023	Inter-Agency Building Leases	Admin - Department-wide Cost of space in state-owned facilities and private leases	31.2	32.2	33.2	
3026	Inter-Agency Insurance	Admin - Department-wide Risk Management	0.0	0.1	0.1	
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance chargeback for IRIS FIN, HRM, and ALDER	1.2	1.5	1.5	
3028	Inter-Agency Americans with	Admin - Department-wide ADA compliance	0.0	0.1	0.1	

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Object Class	Servicing Agency	Explanation	FY2020 Actuals	FY2021 Management Plan	FY2022 Governor	
	Disabilities Act Compliance					
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	6.2	4.9	4.9
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	14.7	14.8	15.2
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	2.1	2.1	2.1
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	1.1	3.0	2.2

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2022 Governor (17280)
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	21M	12.0		105,726	0	0	55,020	160,746	0
04-3249	Investigator III	FT	A	GP	Anchorage	200	18E / F	12.0		70,805	950	0	43,027	114,782	0
04-3256	Investigator III	FT	A	GP	Anchorage	99	18M / N	12.0		84,502	1,134	0	47,715	133,351	0
04-6095	Investigator III	FT	A	GP	Juneau	205	18F / G	12.0		76,694	1,029	0	45,043	122,766	0
04-6101	Investigator III	FT	A	GP	Anchorage	200	18A / B	12.0		61,757	829	0	39,930	102,516	0
04-7190	Administrative Assistant II	FT	A	GP	Anchorage	99	14M / N	12.0		63,346	850	0	40,474	104,670	0
08-2077	Investigator IV	FT	A	SS	Anchorage	200	20K / L	12.0		94,869	0	0	51,304	146,173	0
08-2078	Investigator III	FT	A	GP	Anchorage	200	18F / G	12.0		72,860	978	0	43,730	117,568	0
													Total Salary Costs:	630,559	
													Total COLA:	5,770	
													Total Premium Pay:	0	
													Total Benefits:	366,243	
													Total Pre-Vacancy:	1,002,572	
													Minus Vacancy Adjustment of 1.94%:	(19,472)	
													Total Post-Vacancy:	983,100	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	983,100	

	Total Positions	New	Deleted
Full Time Positions:	8	0	0
Part Time Positions:	0	0	0
Non Permanent Positions:	0	0	0
Positions in Component:	8	0	0

Total Component Months: 96.0

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1007 Interagency Receipts	1,002,572	983,100	100.00%
Total PCN Funding:	1,002,572	983,100	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)
FY2022 Governor's Budget
Position Totals: 8 PFT

