

State of Alaska
FY2023 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 2021

- Received 434 fraud tips. 341 PFD cases were investigated with 280 referred to the PFD Division for an administrative action and 9 cases were referred to the Office of Special Prosecutions for criminal charges. 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 141 tobacco inspections; as well as 45 alcohol, and 18 gaming inspections.
- Completed 1,815 requests for assistance from outside agencies.

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 FY2023

- No significant changes expected.

Statutory and Regulatory Authority

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>FY2022</u> <u>Management</u> <u>Plan</u>	<u>FY2023</u> <u>Governor</u>		
Full-time	8	8	Annual Salaries	636,463
Part-time	0	0	COLA	2,867
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	388,243
			<i>Less 1.84% Vacancy Factor</i>	<i>(18,873)</i>
			Lump Sum Premium Pay	0
Totals	8	8	Total Personal Services	1,008,700

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Criminal Justice Technician 2	1	0	0	0	1
Investigator 3	4	0	1	0	5
Investigator 4	1	0	0	0	1
Investigator 5	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

	FY2021 Actuals	FY2022 Conference Committee	FY2022 Authorized	FY2022 Management Plan	FY2023 Governor	FY2022 Management Plan vs FY2023 Governor	
71000 Personal Services	895.9	1,037.3	1,037.3	1,037.3	1,008.7	-28.6	-2.8%
72000 Travel	1.0	4.0	4.0	4.0	4.0	0.0	0.0%
73000 Services	138.8	106.2	106.2	106.2	106.2	0.0	0.0%
74000 Commodities	0.6	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	1,036.3	1,151.9	1,151.9	1,151.9	1,123.3	-28.6	-2.5%
Fund Sources:							
1004 Gen Fund (UGF)	0.0	50.5	50.5	0.0	0.0	0.0	0.0%
1007 I/A Rcpts (Other)	1,036.3	1,101.4	1,101.4	1,151.9	1,123.3	-28.6	-2.5%
Unrestricted General (UGF)	0.0	50.5	50.5	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	1,036.3	1,101.4	1,101.4	1,151.9	1,123.3	-28.6	-2.5%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	8	8	8	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 FY2022 Conference Committee To FY2022 Authorized *****												
FY2022 Conference Committee												
	ConfCom	1,151.9	1,037.3	4.0	106.2	4.4	0.0	0.0	0.0	8	0	0
1004 Gen Fund		50.5										
1007 I/A Rcpts		1,101.4										
Subtotal		1,151.9	1,037.3	4.0	106.2	4.4	0.0	0.0	0.0	8	0	0
***** Changes From FY2022 Authorized To FY2022 Management Plan *****												
Transfer Authority to Administrative Services Division to Align Fund Sources												
	Trout	-50.5	-50.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-50.5										
Transfer general fund and interagency receipt authority between the Criminal Investigations Unit (CIU) and the Administrative Services Division (ASD) to better align funding sources. Salary adjustments are necessary due to the passage of SB55, Employer Contributions to PERS, which resulted in general funds being placed in the Criminal Investigations Unit (CIU). Interagency receipts are the most appropriate funding source for CIU.												
Transfer Authority from Administrative Services Division to Align Fund Sources												
	Trin	50.5	50.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		50.5										
Transfer general fund and interagency receipt authority between the Criminal Investigations Unit (CIU) and the Administrative Services Division (ASD) to better align funding sources. Salary adjustments are necessary due to the passage of SB55, Employer Contributions to PERS, which resulted in general funds being placed in the Criminal Investigations Unit (CIU). Interagency receipts are the most appropriate funding source for CIU.												
Subtotal		1,151.9	1,037.3	4.0	106.2	4.4	0.0	0.0	0.0	8	0	0
***** Changes From FY2022 Management Plan To FY2023 Governor *****												
FY2023 Salary and Benefit Adjustments												
	SalAdj	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		3.0										
Includes: FY2023 Supervisory Unit 1% COLA: \$3.0												
FY2023 PERS Actuarial Rate Adjustment to 24.79% Ch9 SLA2021 (SB55)												
	SalAdj	-33.8	-33.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts		-33.8										
Includes: FY2023 Adjustment for PERS ARM Board Approved Rate of 24.79% (from 30.11%): \$-33.8												
FY2023 Supervisory Employees Health Insurance, SBS, and Risk Management Rate Changes												

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	
1007 I/A Rcpts	SalAdj	2.8	2.8	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2023 Change Supervisory Employees (SS) - Health Insurance from \$1,555 to \$1,685; SBS and Risk Management Rates: \$2.8												
FY2023 General Government Unit SBS and Risk Management Rate Changes												
1007 I/A Rcpts	SalAdj	-0.6	-0.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
FY2023 Change General Government Unit (GG, GP, GY, GZ) - SBS, and Risk Management Rates: \$-0.6												
Totals		1,123.3	1,008.7	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		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
2000	Travel		1.0	4.0	4.0
Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
2000 Travel Detail Totals			1.0	4.0	4.0
2000	In-State Employee Travel	Airfare, lodging, surface transportation, reimbursable travel costs, meals and incidentals	1.0	4.0	4.0

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3000	Services		138.8	106.2	106.2
Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3000 Services Detail Totals			138.8	106.2	106.2
3000	Education Services	Training, educational conferences, agency memberships, tuition, books and fees for work-related courses	1.3	2.0	2.0
3004	Telecommunications	Local, long distance, cellular, television, data/network telecommunications equipment charges	0.0	0.1	0.1
3006	Delivery Services	Freight, courier services, and postage	0.3	0.5	0.5
3009	Structure/Infrastructure/Land	Infrastructure maintenance and repairs, rentals, and leases	0.0	1.0	1.0
3010	Equipment/Machinery	Office furniture and equipment repairs, maintenance, rentals and leases	0.2	0.8	0.8
3011	Other Services	Professional management and consulting services; printing and copying services	1.5	1.9	1.9
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	27.2	25.9	25.9
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Computer Services - MICS	0.1	1.0	1.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	2.8	2.8	2.8
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide Alaska Records Management System (ARMS) Case Management System Access	7.2	5.6	5.6

Line Item Detail (1676)
Department of Revenue
Services

Component: Criminal Investigations Unit (2993)

Object Class		Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
3000 Services Detail Totals				138.8	106.2	106.2
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide	Office of Information Technology (OIT) telecommunications services	4.1	2.8	2.8
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	4.6	4.6	4.6
3023	Inter-Agency Building Leases	Trans - Department-wide	Cost of space in state-owned facilities and private leases	49.8	44.2	44.2
3026	Inter-Agency Insurance	Admin - Department-wide	Risk Management	0.3	0.3	0.3
3027	Inter-Agency Financial	Admin - Department-wide	Division of Finance chargeback for IRIS FIN, HRM, and ALDER	1.0	1.0	1.0
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	ADA compliance	0.1	0.1	0.1
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	5.0	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	31.7	1.0	1.0
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	0.0	1.0	1.0
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	0.9	4.0	4.0

Line Item Detail (1676)
Department of Revenue
Commodities

Component: Criminal Investigations Unit (2993)

Line Number	Line Name		FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
4000	Commodities		0.6	4.4	4.4
Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
4000 Commodities Detail Totals			0.6	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	0.6	4.4	4.4

Revenue Detail (1681)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
5007 I/A Rcpts (1007 I/A Rcpts)			1,036.3	1,151.9	1,123.3
5301 Inter-Agency Receipts	Rev - Permanent Fund Dividend Division (981)	Consolidated investigative services	321.3	379.1	364.8
5301 Inter-Agency Receipts	Rev - Tax Division (2476)	Consolidated investigative services	715.0	772.8	758.5

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

				FY2021 Actuals	FY2022 Management Plan	FY2023 Governor
Component Totals				135.5	99.9	99.9
With Department of Administration				40.9	39.2	39.2
With Department of Public Safety				7.2	5.6	5.6
With Department of Transportation/Public Facilities				54.8	49.1	49.1
With Department of Revenue				31.7	2.0	2.0
With Department of Labor and Workforce Development				0.9	4.0	4.0
Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Office of Information Technology (OIT) core services	27.2	25.9	25.9	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Computer Services - MICS	0.1	1.0	1.0	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide OIT Server Hosting & Storage	2.8	2.8	2.8	
3017	Inter-Agency Information Technology Non-Telecommunications	PubSaf - Department-wide Alaska Records Management System (ARMS) Case Management System Access	7.2	5.6	5.6	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Office of Information Technology (OIT) telecommunications services	4.1	2.8	2.8	
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	4.6	4.6	4.6	
3023	Inter-Agency Building Leases	Trans - Department-wide Cost of space in state-owned facilities and private leases	49.8	44.2	44.2	
3026	Inter-Agency Insurance	Admin - Department-wide Risk Management	0.3	0.3	0.3	
3027	Inter-Agency Financial	Admin - Department-wide Division of Finance chargeback for IRIS FIN, HRM, and ALDER	1.0	1.0	1.0	
3028	Inter-Agency Americans with	Admin - Department-wide ADA compliance	0.1	0.1	0.1	

Inter-Agency Services (1682)
Department of Revenue

Component: Criminal Investigations Unit (2993)

Object Class	Servicing Agency	Explanation	FY2021 Actuals	FY2022 Management Plan	FY2023 Governor	
	Disabilities Act Compliance					
3037	State Equipment Fleet	Trans - Department-wide	State equipment fleet, fuel and fixed costs services	5.0	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	31.7	1.0	1.0
3038	Inter-Agency Management/Consulting	Rev - Commissioner's Office (123)	Support services provided by the Commissioner's Office	0.0	1.0	1.0
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	0.9	4.0	4.0

Personal Services Expenditure Detail
Department of Revenue

Scenario: FY2023 Governor (18673)
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 5	FT	A	SS	Anchorage	200	21N	12.0		111,488	1,526	0	61,509	174,523	0
04-3249	Investigator 3	FT	A	GP	Anchorage	200	18G	12.0		73,769	0	0	45,995	119,764	0
04-3256	Investigator 3	FT	A	GP	Anchorage	99	18N / O	12.0		88,800	0	0	51,540	140,340	0
04-6095	Investigator 3	FT	A	GP	Juneau	205	18G / J	12.0		78,387	0	0	47,698	126,085	0
04-6101	Investigator 3	FT	A	GP	Anchorage	200	18A / B	12.0		62,023	0	0	41,662	103,685	0
04-7190	Criminal Justice Technician 2	FT	A	GP	Anchorage	200	14C / D	12.0		50,259	0	0	37,322	87,581	0
08-2077	Investigator 4	FT	A	SS	Anchorage	200	20L	12.0		97,968	1,341	0	56,522	155,831	0
08-2078	Investigator 3	FT	A	GP	Anchorage	200	18G	12.0		73,769	0	0	45,995	119,764	0
													Total Salary Costs:	636,463	
													Total COLA:	2,867	
													Total Premium Pay:	0	
													Total Benefits:	388,243	
													Total Pre-Vacancy:	1,027,573	
													Minus Vacancy Adjustment of 1.84%:	(18,873)	
													Total Post-Vacancy:	1,008,700	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	1,008,700	

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1007 Interagency Receipts	1,027,573	1,008,700	100.00%
Total PCN Funding:	1,027,573	1,008,700	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)
FY2023 Governor's Budget
Position Totals: 8 PFT

