

State of Alaska FY2024 Governor's Operating Budget

Department of Transportation/Public Facilities Internal Review Component Budget Summary

Component: Internal Review

Contribution to Department's Mission

Provide professional audit assistance to department management that assures compliance with Federal Highway Administration (FHWA) and Federal Aviation Administration (FAA) requirements and to provide independent assessments of department operations and rates.

Core Services

- Review operations and identifies control weaknesses, system improvements, compliance, and recommend improvement in the use of resources (efficiency, economy, and effectiveness).
- Audits pre-award and final (post performance) activity of firms under contract with the department to assist in establishing rates and assuring that only agreed upon rates and charges have been applied.
- Audits utility companies, concessionaires at state airports, grantees, and contractor claims involving federal aid to assure agreed upon rates were used, proper fees collected, and that contractor claims were supportable.
- Audits major operational areas of the department on a special request basis and assists in special program reviews conducted by the FHWA and the FAA.
- Assists the Division of Legislative Audit in the required annual single audit of State of Alaska, which includes the Department of Transportation and Public Facilities (DOT&PF) operations.

Major Component Accomplishments in 2022

- Completed 64 consultant engineering overhead rate audits, 10 utility company rate audits, two cost allocation plan reviews, and three special reviews to ensure rates and other charges under contracts with the department are supportable and meet federal requirements.

Key Component Challenges

- Section experienced 100% staff turnover in FY2022.

Significant Changes in Results to be Delivered in FY2024

- No significant changes anticipated.

Statutory and Regulatory Authority

AS 44.17.010, 020, 040 (Department authority to establish organization and staffing)
AS 36.30.420 (Right to audit records)
AS 35.05.050 (Cooperation with the federal government for construction of public works)
Alaska Procurement Code and the Department Professional Services Agreement (PSA) Manual
Memorandum of Agreement between Alaska DOT&PF and the Federal Highway Administration
CFR Title 23 Part 645 (Accounting standards for utility companies)
CFR Title 48 Part 31 (Contract Cost Principles) 2 CFR 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards)

Contact Information

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Internal Review Personal Services Information					
Authorized Positions			Personal Services Costs		
	<u>FY2023</u> <u>Management</u> <u>Plan</u>	<u>FY2024</u> <u>Governor</u>			
Full-time	4	4	Annual Salaries		391,854
Part-time	0	0	COLA		11,173
Nonpermanent	0	0	Premium Pay		0
			Annual Benefits		240,739
			<i>Less 0.86% Vacancy Factor</i>		(5,566)
			Lump Sum Premium Pay		0
Totals	4	4	Total Personal Services		638,200

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Audit & Review Analyst 2	3	0	0	0	3
Audit & Review Analyst 3	1	0	0	0	1
Totals	4	0	0	0	4

Component Detail All Funds
Department of Transportation/Public Facilities

Component: Internal Review (2356)
RDU: Administration and Support (333)

Non-Formula Component

	FY2022 Actuals	FY2023 Conference Committee	FY2023 Authorized	FY2023 Management Plan	FY2024 Governor	FY2023 Management Plan vs FY2024 Governor	
71000 Personal Services	671.2	700.5	700.5	608.5	638.2	29.7	4.9%
72000 Travel	1.2	3.3	3.3	3.3	3.3	0.0	0.0%
73000 Services	21.1	60.1	63.1	105.1	89.1	-16.0	-15.2%
74000 Commodities	14.0	12.1	12.1	12.1	12.1	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	707.5	776.0	779.0	729.0	742.7	13.7	1.9%
Fund Sources:							
1004 Gen Fund (UGF)	30.1	12.7	12.7	12.7	12.8	0.1	0.8%
1027 Int Airprt (Other)	83.7	117.4	118.9	118.9	120.2	1.3	1.1%
1061 CIP Rcpts (Other)	593.7	645.9	647.4	597.4	609.7	12.3	2.1%
Unrestricted General (UGF)	30.1	12.7	12.7	12.7	12.8	0.1	0.8%
Designated General (DGF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Funds	677.4	763.3	766.3	716.3	729.9	13.6	1.9%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	4	4	4	4	4	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 Transportation/Public Facilities

Component: Internal Review (2356)
RDU: Administration and Support (333)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2023 Conference Committee To FY2023 Authorized *****												
FY2023 Conference Committee												
ConfCom		776.0	700.5	3.3	60.1	12.1	0.0	0.0	0.0	4	0	0
1004 Gen Fund		12.7										
1027 Int Airprt		117.4										
1061 CIP Rcpts		645.9										
Align Authority for Unallocated Rates Adjustments												
Unalloc		3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0	0	0
1027 Int Airprt		1.5										
1061 CIP Rcpts		1.5										

Reallocate unallocated rate adjustments across department's components.

Unallocated Rate Adjustments:

- FY2023 Administrative Systems Rate Adjusted Base Change \$101.4
- FY2023 Administrative Systems Upgrade Ongoing Cost Increases \$594.1
- FY2023 Human Resources Rate Adjusted Base Change \$619.2
- FY2023 Human Resources Rate AspireAlaska \$112.0
- FY2023 Office of Information Technology Core Services Rate Adjusted Base Change \$80.8
- FY2023 Office of Information Technology Core Services Rate Infrastructure Upkeep Increase \$229.9
- FY2023 Office of Information Technology Core Services Rate Software Increases \$509.9
- FY2023 Office of Information Technology Mainframe Increases -\$4.3
- FY2023 Office of Information Technology Other Non-Core Adjusted Base \$2.4
- FY2023 Travel and Accounts Payable Rate Adjusted Base Change -\$34.7

Department Components:

- Facilities Services \$99.9
- Leases \$4.0
- Commissioner's Office \$10.3
- Contracting and Appeals \$1.7
- Equal Employment and Civil Rights \$7.8
- Internal Review \$3.0
- Statewide Administrative Services \$47.6
- Information Systems and Services \$22.4
- Statewide Procurement \$18.3
- Central Region Support Services \$7.1
- Northern Region Support Services \$4.7
- Southcoast Region Support Services \$22.1
- Statewide Aviation \$26.3
- Program Development and Statewide Planning \$53.7
- Measurement Standards & Commercial Vehicle Compliance \$46.6

Change Record Detail - Multiple Scenarios with Descriptions
Department of Transportation/Public Facilities

Component: Internal Review (2356)
RDU: Administration and Support (333)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Statewide Design and Engineering Services \$62.7												
Northern Region Design, Engineering, and Construction \$203.6												
Central Design and Engineering Services \$145.4												
Southcoast Design and Engineering Services \$59.1												
Central Region Construction and CIP Support \$125.5												
Southcoast Region Construction \$37.6												
State Equipment Fleet \$96.8												
Central Region Highways and Aviation \$115.4												
Northern Region Highways and Aviation \$201.0												
Southcoast Region Highways and Aviation \$55.1												
Whittier Access and Tunnel \$0.8												
International Airport Systems Office \$7.1												
Anchorage Airport Administration \$24.3												
Anchorage Airport Facilities \$84.9												
Anchorage Airport Field and Equipment Maintenance \$65.3												
Anchorage Airport Operations \$19.7												
Anchorage Airport Safety \$64.2												
Fairbanks Airport Administration \$11.1												
Fairbanks Airport Facilities \$13.3												
Fairbanks Airport Field and Equipment Maintenance \$16.3												
Fairbanks Airport Operations \$6.4												
Fairbanks Airport Safety \$26.2												
Marine Vessel Operations \$294.8												
Marine Vessel Fuel -\$0.1												
Marine Engineering \$13.2												
Overhaul -\$0.4												
Reservations and Marketing \$10.3												
Marine Shore Operations \$48.7												
Vessel Operations Management \$26.9												
Subtotal		779.0	700.5	3.3	63.1	12.1	0.0	0.0	0.0	4	0	0
***** Changes From FY2023 Authorized To FY2023 Management Plan *****												
Align Authority with Anticipated Expenditures												
LIT		0.0	-42.0	0.0	42.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services to align authority with anticipated expenditures.												
Transfer Authority to Commissioner's Office to Align with Anticipated Expenditures												
Trout		-50.0	-50.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1061 CIP Rcpts		-50.0										

Change Record Detail - Multiple Scenarios with Descriptions
Department of Transportation/Public Facilities

Component: Internal Review (2356)
RDU: Administration and Support (333)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Transfer indirect cost allocation plan authority to Commissioner's Office to align with anticipated expenditures.												
Subtotal		729.0	608.5	3.3	105.1	12.1	0.0	0.0	0.0	4	0	0
***** Changes From FY2023 Management Plan To FY2024 Governor *****												
Transfer Authority for Anticipated Personal Services Costs												
LIT		0.0	16.0	0.0	-16.0	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to personal services to align authority with anticipated expenditures.												
FY2024 PERS Rate Adjustment												
SalAdj		1.2	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1027 Int Airprt		0.1										
1061 CIP Rcpts		1.1										
FY2024 PERS rate adjustment to 25.10%: \$1.2												
FY2024 Salary and Health Insurance Increases												
SalAdj		12.5	12.5	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.1										
1027 Int Airprt		1.2										
1061 CIP Rcpts		11.2										
FY2024 Salary and Health Insurance Increases: \$12.5FY2024 GGU cost of living increase 2.5%: \$9.2												
FY2024 SU cost of living increase 1%: \$1.8												
FY2024 AlaskaCare insurance from \$1,685 to \$1,793 per member per month.: \$1.3												
FY2024 GGU health insurance increase from \$1,567.50 to \$1,573.50 per member per month.: \$0.2												
Totals		742.7	638.2	3.3	89.1	12.1	0.0	0.0	0.0	4	0	0

Line Item Detail (1676)
Department of Transportation/Public Facilities
Travel

Component: Internal Review (2356)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
2000	Travel		1.2	3.3	3.3
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
2000 Travel Detail Totals			1.2	3.3	3.3
2000	In-State Employee Travel	(Dept) In-state employee travel.	1.2	2.0	2.3
2002	Out of State Employee Travel	Out of state employee travel.	0.0	1.3	1.0

Line Item Detail (1676)
Department of Transportation/Public Facilities
Services

Component: Internal Review (2356)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000	Services		21.1	105.1	89.1
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000 Services Detail Totals			21.1	105.1	89.1
3000	Education Services	Training, conferences, memberships and employee tuition.	0.2	4.0	4.0
3001	Financial Services	Print, copy, and graphics services.	0.0	2.0	2.0
3004	Telecommunications	Long distance, internet, data, network usage and cellular phone charges.	0.5	1.5	1.5
3006	Delivery Services	Delivery services.	0.3	1.5	1.5
3008	Utilities	Water, sewer and disposal charges.	0.0	1.0	1.0
3010	Equipment/Machinery	Repairs/Maintenance of office furniture & equipment.	2.8	5.0	5.0
3011	Other Services	Security system monitoring (safety services).	0.1	1.0	1.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Computer services provided by Department of Administration such as central server, data storage, printing, network services, open connect, and task order system.	11.6	15.0	15.0
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Telecommunications services provided by the Department of Administration such as basic telephone services, equipment and features, dedicated voice/data line service, statewide paging, two-way radio, and video conferencing.	1.7	5.0	5.0
3021	Inter-Agency Mail	Admin - Department-wide Chargeback fees for central mail services such as mailing vendor payments and payroll warrants	0.0	0.5	0.5

Line Item Detail (1676)
Department of Transportation/Public Facilities
Services

Component: Internal Review (2356)

Object Class		Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
3000 Services Detail Totals				21.1	105.1	89.1
3022	Inter-Agency Human Resources	Admin - Department-wide	Interagency Human Resource chargeback fees.	2.6	4.0	4.0
3024	Inter-Agency Legal	Admin - Department-wide	Federal Compliance Audit reimbursable services agreement.	0.0	60.5	44.5
3027	Inter-Agency Financial	Admin - Department-wide	Chargeback fees for AKPAY/IRIS/ALDER.	1.3	2.5	2.5
3027	Inter-Agency Financial	Admin - Department-wide	Charge Back fees for SSoA Accounts Payable/Travel	0.0	1.5	1.5
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide	Chargeback fees for the statewide coordinator for the Americans with Disabilities Act (ADA).	0.0	0.1	0.1

Line Item Detail (1676)
Department of Transportation/Public Facilities
Commodities

Component: Internal Review (2356)

Line Number	Line Name		FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
4000	Commodities		14.0	12.1	12.1
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
4000 Commodities Detail Totals			14.0	12.1	12.1
4000	Business	General office supplies and commodities.	14.0	12.1	12.1

Revenue Detail (1681)
Department of Transportation/Public Facilities

Component: Internal Review (2356)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
5061 CIP Rcpts (1061 CIP Rcpts)			593.7	597.4	609.7
5351 Capital Improvement Project Inter-Agency		Recovery of indirect costs from the capital budget via the department's Indirect Cost Allocation Plan (ICAP).	593.7	597.4	609.7

Inter-Agency Services (1682)
Department of Transportation/Public Facilities

Component: Internal Review (2356)

				FY2022 Actuals	FY2023 Management Plan	FY2024 Governor
Component Totals				17.2	89.1	73.1
With Department of Administration				17.2	89.1	73.1
Object Class	Servicing Agency	Explanation	FY2022 Actuals	FY2023 Management Plan	FY2024 Governor	
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Department-wide Computer services provided by Department of Administration such as central server, data storage, printing, network services, open connect, and task order system.	11.6	15.0	15.0	
3018	Inter-Agency Information Technology Telecommunications	Admin - Department-wide Telecommunications services provided by the Department of Administration such as basic telephone services, equipment and features, dedicated voice/data line service, statewide paging, two-way radio, and video conferencing.	1.7	5.0	5.0	
3021	Inter-Agency Mail	Admin - Department-wide Chargeback fees for central mail services such as mailing vendor payments and payroll warrants	0.0	0.5	0.5	
3022	Inter-Agency Human Resources	Admin - Department-wide Interagency Human Resource chargeback fees.	2.6	4.0	4.0	
3024	Inter-Agency Legal	Admin - Department-wide Federal Compliance Audit reimbursable services agreement.	0.0	60.5	44.5	
3027	Inter-Agency Financial	Admin - Department-wide Chargeback fees for AKPAY/IRIS/ALDER.	1.3	2.5	2.5	
3027	Inter-Agency Financial	Admin - Department-wide Charge Back fees for SSoA Accounts Payable/Travel	0.0	1.5	1.5	
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Department-wide Chargeback fees for the statewide coordinator for the Americans with Disabilities Act (ADA).	0.0	0.1	0.1	

Personal Services Expenditure Detail
Department of Transportation/Public Facilities

Scenario: FY2024 Governor (19867)
Component: Internal Review (2356)
RDU: Administration and Support (333)

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
25-0035	Audit & Review Analyst 2	FT	A	GP	Anchorage	200	21A / B	12.0		78,040	2,758	0	51,276	132,074	951
25-0036	Audit & Review Analyst 3	FT	A	SS	Anchorage	200	23M / N	12.0		126,165	1,783	0	73,854	201,802	1,453
25-0039	Audit & Review Analyst 2	FT	A	GP	Anchorage	200	21D / E	12.0		84,455	2,985	0	53,929	141,369	1,018
25-0041	Audit & Review Analyst 2	FT	A	GP	Anchorage	200	21L	12.0		103,194	3,647	0	61,680	168,521	1,113
													Total Salary Costs:	391,854	
													Total COLA:	11,173	
													Total Premium Pay:	0	
													Total Benefits:	240,739	
													Total Pre-Vacancy:	643,766	
													Minus Vacancy Adjustment of 0.86%:	(5,566)	
													Total Post-Vacancy:	638,200	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	638,200	
Total Component Months:		48.0													

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	4,535	4,496	0.70%
1027 International Airport Revenue Fund	80,664	79,966	12.53%
1039 U/A Indirect Cost Recovery	558,567	553,738	86.77%
Total PCN Funding:	643,766	638,200	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 Transportation & Public Facilities (25)
RDU: Administration and Support (333)
COMPONENT: Internal Review (2356)
FY2024 Governor's Budget
Position Total –4 PFT

Legend
AWA = Juneau
EBA = Anchorage

