

**Change Record Detail with Description - Ignoring Included Scenarios (355)**  
**Department of Corrections**

**Scenario:** FY2024 Supplemental 04-9-2024 (21580)

**Component:** Physical Health Care (AR JPHC) (2952)

**RDU:** Health and Rehabilitation Services (638)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>Increase Authority to Meet Operational Needs for Goose Creek Dental Contract</b>												
	Suppl	256.6	0.0	0.0	256.6	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		256.6										
<p>The Department of is seeking an additional \$256.6 to secure a contract with qualified dentists and dental hygienists to provide medically necessary health care to inmates on the waitlist at the Goose Creek Correctional Center. This request is based on a recommendation from the February 26, 2024 public report from the Alaska Ombudsman Office. The Department has a legal obligation to maintain health and provide necessary medical services to offenders in its care. The Alaska Ombudsman Office found that the GCCC Dental Program is not meeting its obligation to provide medically necessary dental services in a timely manner and consistent with community dental health care practice and standards. It also found that the lack of a dental hygienist contributed significantly to the dental backlog and the program's ability to provide the necessary dental services. This funding will allow the Department to address the waitlist until a recommended fourth dental team is established.</p>												
<b>Totals</b>		<b>256.6</b>	<b>0.0</b>	<b>0.0</b>	<b>256.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Change Record Detail with Description - Ignoring Included Scenarios (355)**  
**Fund Capitalization**

**Scenario:** FY2024 Supplemental 04-9-2024 (21580)

**Component:** Election Fund (AR ) (2722)

**RDU:** Caps spent as duplicated funds (612)

Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		
										PFT	PPT	NP
<b>FY2024 Capitalization of the Election Fund</b>												
(Language)	Language	1,200.0	0.0	0.0	0.0	0.0	0.0	0.0	1,200.0	0	0	0
1002 Fed Rcpts		1,000.0										
1003 G/F Match		200.0										
FUND CAPITALIZATION. The sum of \$1,200,000 is appropriated to the election fund required by the federal Help America Vote Act, from the following sources: (1)\$200,000 from the general fund; (2)\$1,000,000 from federal receipts.												
<b>Totals</b>		<b>1,200.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1,200.0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Sec. XX. SUPPLEMENTAL RATIFICATION OF CERTAIN EXPENDITURES.** The following departmental expenditures made in fiscal years 2012, 2017, 2020, 2021, and 2022 are ratified to reverse the negative account balances in the Alaska state accounting system in the amount listed for the AR number. The appropriations from which those expenditures were actually paid are amended by increasing those appropriations for the fiscal year ending June 30, 2024, by the amount listed, as follows:

AGENCY	FISCAL YEAR	AMOUNT
Department of Health		
(1) AR H247 Senior and Disability Services System Upgrade (HD 1-40)	2012	\$297,800.16
(2) AR H519 Office of Civil Rights Remediation Completion (HD 1-40)	2017	\$25,243.00
Department of Law		
(1) AR WADM Audit Finding 2022-021 Administrative Services Division	2020	\$41,382.00
(2) AR WADM Audit Finding 2022-021 Administrative Service Division	2022	\$124,043.00
(3) AR WCIV Audit Finding 2022-021 Civil Division	2022	\$1,512,038
(4) AR WLAB Legal Contracts for Janus v AFSME	2021	\$301,845.00
(5) AR WLAB Legal Contracts for Janus v AFSCME	2022	\$13,189.00

# Department of Health

FINANCE AND MANAGEMENT SERVICES  
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THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

**DATE:** January 5, 2024

**TO:** Tim Hess, Budget Analyst  
Office of Management and Budget

**FROM:** Raquel Solomon-Gross, Acting Assistant Commissioner  
Department of Health **ADN #: 1640443**

**SUBJECT:** Shortfall Supplemental Ratification Request

**Purpose:** The Department of Health requests the following prior year supplemental ratification:

### Capital Supplemental Ratification Request

BFY	RDU	Name	Description	Total General Funds
2012	H247	Senior and Disability Services System Upgrade (HD 1-40)	Due to conversion issues from AKSAS to IRIS, this appropriation is in shortfall; the department is seeking a ratification request to remedy a conversion shortfall issue.	\$ 297,800.16
2017	H519	Office of Civil Rights Remediation Completion (HD 1-40)	The amount of federal receipts collected for this program through the cost allocation plan was lower than anticipated; the department is seeking a ratification request to remedy this shortfall issue.	\$ 25,243.00

The Department of Health has exhausted all means of collection and is seeking general fund ratifications to zero-balance.

If you need further information, please contact me at 907-465-1290. Thank you.

cc: Josephine Stern, Assistant Commissioner, Department of Health  
Dustin Scown, Budget Manager, Department of Health



## Memorandum

**Date:** April 8, 2024

**To:** Lacey Sanders, Director  
Office of Management and Budget

**Thru:** Emy Ribao, Program Budget Analyst  
Office of Management and Budget

**From:** Amber LeBlanc, Administrative Services Director  
Department of Law, Administrative Services Division

**Subject:** Finding No. 2022-021 Ratifications

**Purpose:** The Department of Law requests the following prior year supplemental ratifications for the shortfalls from the FY2022 Statewide Single Audit, Finding No. 2022-021.

### BFY2020

- 280-Administration and Support (WADM)

#### 2164-Administrative Services

Description: Originally identified in the FY2020 Statewide Single Audit, the \$441,374 potential shortfall was initially caused by an unusual and unanticipated change in available funding sources related to the Coronavirus Aid, Relief, and Economic Security Act, which occurred at the end of the FY2020 reappropriation period. As a result, the department could not finalize billings in a timely manner and revise the internal agreement with the Department of Administration related to this appropriation.

A CH8 document was created in August 2022 to adjust IA revenue from BFY2022 to resolve the \$441,374 potential shortfall for WADM in BFY2020 but there was a delay in the identification that the original document had the debit and credit in reverse. Law processed a new CH8 document to correct this. However, the original resolution plan to charge BFY2022 operating appropriations did not occur based on the incorrect revenue adjustment and the term year restriction preventing expenditure activity for BFY2022 operating appropriations.

A CH8 document was attempted in April 2023 to adjust IA revenue from BFY2023 to resolve the potential shortfall for WADM in BFY2020. However, after further analysis and guidance from the Department of Administration (DOA), Division of Finance (DOF), Accounting Services, and IRIS Project Teams, the CH8 document was discarded and replaced with a JVC document. This new document code will record the revenue adjustment at the appropriation, fund, and cost accounting levels. JVC-03-1200-240002145 replaced the CH8 document in October 2023. The department completed the transactions and submitted the request on February 20, 2024. After completing the adjusting entries for the prior years, the amount requested is \$41,382 to zero-balance the appropriation for FY2020.

## **BFY2022**

- 280-Administration and Support (WADM)

### 2164-Administrative Services

Description: As mentioned for the BFY2020 adjustment a shortfall was produced in BFY2022 for the amount of \$124,043. WADM adjusting entries have been completed for FY2022 and no outstanding prior year encumbrances are obligated. The amount requested is \$124,043 to zero-balance the appropriation for FY2022.

- 35-Civil Division (WCIV)

### 2205-Deputy Attorney General's Office

Description: Originally identified in the FY2022 Statewide Single Audit for a potential shortfall of \$1,925,198. This shortfall is a result of unprocessed FY2022 expenditure allocation adjustments that were dependent on multiple budget transactions, with some requiring additional approval.

The shortfall of \$983,071 was due to expenses that should have been incurred in the Criminal Division where there was sufficient general fund to cover the expenses, but it was not identified in time to process an adjustment.

The remaining \$528,967 is due to unrecovered or unreimbursed expenditures against Reimbursable Services Agreements (RSA) from not completing the final FY2022 expenditure allocation adjustments.

After completing the adjusting entries for the prior years, the amount requested is \$1,512,038 to zero-balance the appropriation.

Department Contacts:

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THE STATE  
of ALASKA

GOVERNOR MICHAEL J. DUNLEAVY

Department of Law

ADMINISTRATIVE SERVICES DIVISION

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## Memorandum

**Date:** March 1, 2024

**To:** Lacey Sanders, Director  
Office of Management and Budget

**Thru:** Emy Ribao, Program Budget Analyst  
Office of Management and Budget

**From:** Amber LeBlanc, Administrative Services Director  
Department of Law, Administrative Services Division

**Subject:** Budget Fiscal Years (BFY) 2021 and 2022 Ratifications for Janus Contracts

**Purpose:** The Department of Law requests the following prior year supplemental ratifications.

- BFY2021

- 708-Legal Contracts Janus v AFSCME Decision

- 3286-Legal Contracts Janus v AFSCME Decision

- Description: During legislative session 2020, the legislature attempted to establish the RDU and Component Legal Contracts Relating to Interpretation of Janus v AFSCME Decision and \$20,000 general fund receipts (UGF). This RDU, component, and funding was vetoed. The department expended money to fund outside counsel contracts that Legislative Audit determined related to the interpretation of Janus v AFSCME from RDU 35-Civil Division, component 2718-Labor and State Affairs in the amount of \$301,845 UGF in which the authority was available in BFY2021.

- BFY2022

- 708-Legal Contracts Janus v AFSCME Decision

- 3286-Legal Contracts Janus v AFSCME Decision

- Description: During legislative session 2021, the legislature established the RDU and Component Legal Contracts Relating to Interpretation of Janus v AFSCME Decision and \$20,000 general fund receipts (UGF). This RDU, component, and funding was vetoed. The department expended money on outside counsel contracts that Legislative Audit determined related to the interpretation of Janus v AFSCME from RDU 35-Civil



Division, component 2718-Labor and State Affairs in the amount of \$13,189 UGF in which the authority was available in BFY2022.

After a special audit was requested, Legislative Audit came out with the above findings in its Preliminary Audit Report dated May 19, 2023. The Department of Law responded on October 6, 2023, that it disagreed with the findings and had previously opined that the attempted restriction through the appropriations bill on how the Attorney General could execute the legal services for the State violated the Alaska Constitution. The Department of Law continues to maintain that its spending was proper. Legislative Audit concluded that there were two ways to remedy the alleged violation: ratification or a lawsuit. Despite the Department of Law's continued belief that the audit finding is incorrect, the department puts forth this ratification in an effort to resolve the issue outside of litigation.

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