Department of Revenue
Office of the Commissioner

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DEPARTMENT OF REVENUE
STANDING ORDER OF DELEGATION
as of March 9, 2026

I. Delegated Commissioner Authority

Except as otherwise indicated below, I, Janelle Earls, Acting Commissioner of Revenue, if absent or indisposed, hereby delegate the authority to perform all duties and functions of Commissioner of the Department of Revenue for all purposes to the following departmental officials:

First, Brandon Spanos, Acting Director, Tax Division
Second, Pam Leary, Director, Treasury Division

II. Authority to Serve on Boards and Commissions

For purposes of the following special Boards and Commissions of which I am a member, I delegate to the following individuals the authority to serve in my absence as Commissioner on the Board or Commission:

State Bond Committee

First – Pam Leary, Director, Treasury Division
Second – Scott Jones, Head of Investment Operations, Performance, and Analytics, Treasury Division

Alaska Municipal Bond Bank Authority

First – Pam Leary, Director, Treasury Division
Second – Scott Jones, Head of Investment Operations, Performance, and Analytics, Treasury Division

Alaska Student Loan Corporation

First – Genevieve Wojtusik, Director, Permanent Fund Dividend Division
Second – Corey Bigelow, Operations Manager, Permanent Fund Dividend Division

Public School Fund Advisory Board

First - Pam Leary, Director, Treasury Division
Second - Scott Jones, Head of Investment Operations, Performance, and Analytics, Treasury Division

Alaska Energy Authority

First – Ryan Williams, Debt Manager

Royalty Oil and Gas Development Advisory Board

First – Brandon Spanos, Acting Director, Tax Division

Alaska Housing Finance Corporation

First – Ryan Williams, Debt Manager

Municipal Advisory Gas Project Review Board

First – Brandon Spanos, Acting Director, Tax Division

Alaska Tax Credit Certificate Bond Corporation

First – Brandon Spanos, Acting Director, Tax Division

Recreational Marijuana Task Force

First – Brandon Spanos, Acting Director, Tax Division

Governor's Advisory Council on Opioid Remediation

First – Pam Leary, Director, Treasury Division

III. Investment Authority

Pursuant to the authority vested in me under AS 37.10.070 and AS 37.10.071, I hereby delegate to **Zachary Hanna**, Chief Investment Officer, Treasury Division the authority to commit, bind and obligate the State of Alaska for fixed income debt security transactions for all funds under Treasury management.

You are authorized to open an account or accounts with one or more firms or financial institutions for the purpose of engaging in transactions to purchase, sell, assign, or transfer the assets, or to otherwise enter into agreements, contracts, commitments, or similar arrangements, for cash or forward settlement or futures or options contracts relating to the investment of the above funds.

You are authorized to execute those transactions, and in connection therewith to deliver securities and monies, to sign and deliver agreements, contracts, commitments, and confirmations and other necessary, desirable, or customary documents. Other parties to the transactions may rely and act upon any verbal or written orders and instructions from you in connection with such accounts and transactions.

You are authorized to engage in public market equity transactions to purchase, sell, convey, assign, transfer or otherwise enter into agreements, contracts, commitments, or similar arrangements, for cash or forward settlement or future contracts relating to the investment of the funds.

You are authorized to alter asset allocations, credit quality or duration parameters of any portfolios without prior approval from me or my designee.

This delegation is consistent with AS 37.10.07l(b)(1) and AS 37.10.07l(c) which requires delegation of investment powers and duties only to parties capable of exercising them in accordance with a standard of professional prudence.

Regarding publicly traded equity securities, you may delegate your authority in writing to the following State Investment Officers: Mark Moon, Stephanie Pham, and Kevin Elliott. All such delegations should be consistent with the individual's responsibilities and shall continue in force until amended or revoked in writing.

Regarding fixed income, you may delegate your authority in writing to the following State Investment Officers: Charles Casey Colton, Victor Djajalie, Nick Orr, and Emily Howard. All such delegations should be consistent with the individual's responsibilities and shall continue in force until amended or revoked in writing.

Regarding asset allocation, you may delegate your authority in writing to the following State Investment Officers: Mark Moon, Stephen Sikes, Shane Carson, and Victor Djajalie. All such delegations should be consistent with the individual's responsibilities and shall continue in force until amended or revoked in writing.

In the CIO's absence, you may delegate your authority to a senior investment officer, who will assume the CIO's delegated investment authority as Acting CIO. You may delegate this authority in writing to the following State Investment Officers: Mark Moon, Stephen Sikes, Sean Howard, Shane Carson, and Victor Djajalie.

All such delegations should be consistent with the individual's responsibilities and shall continue in force until amended or revoked in writing.

This delegation takes effect immediately and shall remain in effect until amended, superseded, suspended, or revoked by me or my successor or until your resignation as Chief Investment Officer for the entire term of this position.

IV. Unclaimed Property Authority

Pursuant to the authority vested in me under AS 37.10.070 and AS 37.10.071, I hereby delegate to **Pamela Leary**, Director, Treasury Division or **Hilary Poole**, Unclaimed Property Program Coordinator, the authority and responsibility for handling unclaimed and escheated accounts. This includes full execution of unclaimed or escheated securities and bonds.

You are authorized to execute those transactions, and in connection therewith to deliver securities and monies, to sign and deliver agreements, contracts, commitments, and confirmations and other necessary, desirable, or customary documents. Other parties to the transactions may rely and act upon any verbal

or written orders and instructions from you regarding such accounts and transactions.

You may delegate your authority in writing to other Treasury or Unclaimed Property staff. All such delegations should be consistent with the individual's responsibilities and shall continue in force until amended or revoked in writing.

V. Cash Management Authority

Pursuant to the authority vested in me under AS 37.10.050, AS 37.10.070, AS 37.10.071, AS 37.20.075 and AS 37.10.078, I hereby delegate to **Gabe Ellenbecker,** Cash Management and Investment Officer, Treasury Division the authority to commit, bind, and obligate the State of Alaska for establishing State services with banks.

You are authorized to open an account or accounts with one or more financial institutions for the purpose of establishing depository accounts and custodial accounts.

You are authorized to execute investment transactions for bank compensation and for surplus uninvested funds with the financial institutions in which the State has a contract.

I further delegate to you the authority to establish other banking services as required by contract for the State.

Regarding banking services, you may delegate your authority in writing to the Assistant Cash Manager. All such delegations should be consistent with the individual's responsibilities.

This delegation is a governing document and takes effect immediately and shall remain in effect until amended, superseded, or revoked by me or my successor or until your resignation as Cash Manager and Investment Officer.

VI. Procurement Authority

I hereby delegate authority to **Adam Bryan**, Division Operations Manager, Administrative Services Division for all contracting officer functions in the Department of Revenue. This includes, but is not limited to, contracts, leases, invoices, procurement, travel, and administrative matters.

VII. Authority for Final Orders and Decisions from the Office of Administrative Hearings

I, Janelle Earls, Acting Commissioner of Revenue, will review and decide final agency decisions. If I am not available or there is a conflict, then the matter is delegated to **Pam Leary**, Director, Treasury Division.

VIII. Authority for the Adoption of Final Orders and Decisions in Child Support Appeals and Permanent Fund Dividend Appeals

In accordance with AS 44.64.030(c), I, Janelle Earls, Acting Commissioner of Revenue, hereby delegate to the **Chief Administrative Law Judge of the Office of Administrative Hearings (OAH)**, who may further delegate to an administrative law judge (ALJ) employed by the OAH and assigned by the Chief ALJ to hear a case, the authority to adopt as final under AS 44.64.060(e) orders and decisions on my behalf in Child Support (AS 25.27) and Permanent Fund Dividend (AS 42.23) appeals, subject to the following conditions:

(1) The Chief ALJ and the Chief ALJ's delegates shall *refrain* from exercising this authority to adopt orders and decisions as final, and shall refer proposed orders and decisions to me, or my authorized delegate, for adoption, when (a) the Chief ALJ determines, based on general direction from me, or my authorized delegate, or in the exercise of Chief ALJ's independent judgment, that the case raises one or more important policy questions or issues of first impression that should be decided by me, or my authorized delegate, in the first instance, or
(b) a party has timely filed a proposal for action under AS 44.64.060(e)(2), (3), (4) or (5);

(2) I may terminate this delegation as to any category of cases at any time, and such termination shall be effective upon notice to OAH. Such termination shall apply to any case in that category that has not been adopted as of the effective date of the termination.

(3) The Chief ALJ and/or a designee shall meet quarterly with the Commissioner to discuss all cases delegated to and decided by OAH.

IX. Information Security Officer

The authority and responsibility for the role of department Information Security Officer is delegated to **Thor Ryan**, who may, in turn, delegate the role of department Computer Security Designee. These roles are defined in State of Alaska Information Security Policy 111.

X. Authority to Deny Public Records Requests

Pursuant to 2 AAC 96.335(c), I delegate the authority to deny a public records request to **Aimee Bushnell**, Special Assistant to the Commissioner.

This is a Standing Order of Delegation, effective March 9, 2026, which will remain in effect until modified or revoked by a subsequent order by me or by my successor.

Janelle L. Earls, Acting Commissioner
Department of Revenue

CC: Office of the Governor, Boards and Commissions
Tyson Gallagher, Chief of Staff, Office of the Governor
Office of Administrative Hearings
Thor Ryan, Chief Risk Officer
Aimee Bushnell, Special Assistant
Adam Bryan, Operations Manager, Administrative Services Division
Scott Stair, Director, Criminal Investigations Unit
Ryan Williams, Debt Manager, Treasury Division
Chris Tran, Director, Child Support Services Division
Brandon Spanos, Acting Director, Tax Division
Pam Leary, Director, Treasury Division
Gabe Ellenbecker, Cash Manager, Treasury Division
Zachary Hanna, Chief Investment Officer, Treasury Division
Genevieve Wojtusik, Director, Permanent Fund Dividend Division
Mary Wilson, Chief Executive Officer, Alaska Mental Health Trust Authority