

2012-111 AUDIT SCOPE AND OBJECTIVES—Department of Public Health—Stop Tobacco Access to Kids Enforcement Act

The audit by the California State Auditor will provide independently developed and verified information related to the Department of Public Health's (Public Health) administration of the Stop Tobacco Access to Kids Enforcement (STAKE) Act and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine whether the State is in compliance with applicable federal and state laws regarding the sale of tobacco to minors. Further, to the extent possible, determine whether the State's implementation of these laws has resulted in the reduction of tobacco sales to minors in California by performing, at a minimum, the following:
 - a. For the past three-year period, review and evaluate the methodology used by Public Health and its contractor in conducting the youth tobacco purchase surveys, including the collection of data. This evaluation should include:
 - i. The reasonableness of the factors used to determine the number and location of jurisdictions surveyed, the retailer selection process, and the steps taken by Public Health to ensure that the collection and reporting of data is accurate.
 - ii. Whether the information collected in the survey is confidential or otherwise protected from public review.
 - iii. Whether the information collected as part of the survey is used to conduct any additional research.
 - iv. Whether participants, including minors and their parents, are sufficiently informed in cases where additional research is conducted beyond the survey's scope using information collected in the survey.
 - v. Whether any additional research conducted using the information collected in the survey is also funded through other sources.
 - b. For the past three-year period, review and evaluate a selection of expenditures of state and federal funds from all sources designated for the purpose of reducing youth access to tobacco to determine:
 - i. The source and purpose for which expenditures were made and whether the expenditures were reasonable and consistent with relevant laws, rules, regulations, and policies. This includes expenditures made from the Sale of Tobacco to Minors Control (STMC) Account received from state or federal sources or collected from civil penalties.

- ii. The ratio of funds expended from the STMC Account on research or other studies compared to the funds expended on compliance checks and enforcement activities.
 - iii. Whether any compliance, enforcement activities, or other studies funded through the STMC Account were also funded by other sources, such as the State's General Fund.
 - c. Determine what, if any, action is taken by Public Health during the performance of the statewide survey, when a tobacco retailer is found to be selling tobacco to minors. For example, determine whether Public Health refers these retailers to local or state enforcement authorities.
3. Determine which local jurisdictions conducted youth tobacco purchase surveys during the past three-year period, either independently or through contract with Public Health. For a selection of these jurisdictions determine:
 - a. The funding source and cost of conducting the survey.
 - b. The methodology used to conduct the survey.
 - c. Whether the data collected from any local surveys is consistent with the data reported in the statewide survey conducted by Public Health and its contractor.
 - d. Whether the results of any local surveys are included in the statewide survey.
4. For the past three-year period, review any contracts Public Health has entered into for the purpose of conducting the annual youth tobacco purchase survey to determine if the contract terms including, but not limited to, the duration and value, are reasonable.
5. Review and assess any other issues that are significant to Public Health's administration the STAKE Act.