

# DOH PROGRAM 11 – TOBACCO PREVENTION & CONTROL GRANT

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## I. **PROGRAM OBJECTIVES**

The goal of the Tobacco Prevention and Control Program (TPC) is to reduce premature death, disease, disability and the economic burden related to tobacco use and/or exposure to second-hand smoke by:

- Preventing the initiation of tobacco use among young people;
- Promoting quitting among young people and adults;
- Eliminating exposure to Second Hand Smoke (SHS); and
- Identifying and eliminating disparities related to tobacco use and its effects among different population groups.

The TPC grant program within the department is the Tobacco Prevention and Control Community Grant Program. This program supports local, regional, and statewide tobacco control programs. The objective of this program is to create, implement and maintain population-based policies and provide community education to support the four goals of the statewide program listed above. Objectives grantees can work on include: Establishing smoke-free environments in communities, tribes, schools, multi-unit housing, worksites, and events; Promoting quitting among young people and adults by establishing or expanding comprehensive nicotine addiction treatment services within large health care centers; increasing the price of tobacco products; promoting Alaska's Tobacco Quit Line; and evaluating public health impact. Grantees are required to participate in at least one of seven TPC-sponsored statewide communities of practice that focus on various aspects of tobacco prevention and control. They are also encouraged to build and maintain partnerships to effectively implement comprehensive tobacco prevention and control programs within their services areas.

## II. **PROGRAM PROCEDURES**

The Department of Health, Division of Public Health, Tobacco Prevention and Control Program administers all tobacco control grants within the State. Grantees are selected through a competitive request for proposal. Submissions are reviewed and scored through a proposal evaluation committee (PEC). Grant recipients are selected based on PEC findings and on compliance with grant applicant requirements.

## III. **COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

### A. **TYPES OF SERVICES ALLOWED OR UNALLOWED -**

1. **Compliance Requirement:** Tobacco Prevention and Control grant funds may be used for staff salaries, travel, facility expenses, supplies, equipment and administrative costs of the program, provided they support the grant program and are pre-approved by the State.

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The Tobacco Prevention and Control Community Grant Program is funded through multi-state Master Settlement Agreement (MSA) funding and state tobacco tax revenue. Grant funds are to be used to facilitate the development of partnerships and policies that create and maintain tobacco free environments, prevent the initiation of tobacco use among young people and promote quitting. These grants are based heavily on the Center for Disease Control and Prevention *Best Practices, Guidelines for School Health Programs to Prevent Tobacco Use and Addiction*, and the U.S. Public Health Service Clinical Practice Guideline: *Treating Tobacco Use and Dependence*.

**Suggested Audit Procedures:** Test financial and related records and determine that funds expended were for purposes specified in the grant. Review the following:

- a) Grant Award (GA) including all conditions;
- b) Grant revisions and related transmittal letters;
- c) Licenses, certification, approvals, status of health care facility (nonprofit or municipal health care facility) or status of private nonprofit corporation; and
- d) Budget documents including final revised budget and budget narrative.

2. **Compliance Requirement:** Costs allowed or unallowed under this program are determined by grant procurement regulations 7 AAC 78 as well as budget document and special conditions.

**Suggested Audit Procedures:**

- a) Review Department of Health and Social Services grant regulations 7 AAC 78 and budget documents;
- b) Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- c) Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(f)(1).

## B. ELIGIBILITY -

**Compliance Requirement:** Tobacco Prevention and Control Community Programs must be a nonprofit or a political subdivision meeting the requirements of 7 AAC 78.030.

**Suggested Audit Procedures:** Review articles of incorporation or other appropriate documentation, licenses, certifications and approvals to determine status of agency.

## C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -

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There is no matching or level of effort requirements. Should in-kind funds be identified in the project budget, those expenditures should be reflected in fiscal reports.

## D. Reporting Requirements -

1. **Compliance Requirement:** The agency must submit quarterly activity and expenditure reports no later than thirty (30) days after the close of each quarter unless informed or approved otherwise by their Grant Administrator.

**Suggested Audit Procedures:** Confirm that:

- a) Reports are being filed timely;
- b) Reported revenues and expenditures agree with the agency's general ledger; and
- c) Expenditures are within the budget limits or grant provisions.

2. **Compliance Requirement:** The agency's audit report must present a statement of revenue and expenses, budget and actual, for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

**Suggested Audit Procedures:**

- a) Reviews grant regulation 7 AAC 78.230.
- b) Review audit report for compliance with the above.

3. **Compliance Requirement:** The agency must clearly show on their audit report any outstanding liability to the State as payable to the State. This includes unspent grant funds and disallowed costs.

**Suggested Audit Procedures:**

- a) Determine whether the agency has any outstanding liability to the State.
- b) Reviews grant regulation 7 AAC 78.230.
- c) Review audit report to ensure proper presentation.

## E. SPECIAL TESTS AND PROVISIONS -

**Compliance Requirement:** The agency must act upon any recommendations made by program site review.

**Suggested Audit Procedures:** Obtain copy of program site review; and determine if recommendations in the site review are being implemented.