

**INTERNAL ONLY**  
**ISLHD PROCEDURE**  
**COVER SHEET**



**Health**  
Illawarra Shoalhaven  
Local Health District

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| <b>NAME OF DOCUMENT</b>                                | Tobacco sales to minors – cash advance for controlled purchase operation                     |
| <b>TYPE OF DOCUMENT</b>                                | Procedure  |
| <b>DOCUMENT NUMBER</b>                                 | ISLHD CORP PROC 07   |
| <b>DATE OF PUBLICATION</b>                             | July 2019  |
| <b>RISK RATING</b>                                     | Low  |
| <b>REVIEW DATE</b>                                     | July 2024  |
| <b>FORMER REFERENCE(S)</b>                             | N/A  |
| <b>EXECUTIVE SPONSOR or EXECUTIVE CLINICAL SPONSOR</b> | Executive Director Integrated Care, Mental Health, Planning, Information and Performance     |
| <b>AUTHOR</b>  | Senior Environmental Health Officer  |
| <b>KEY TERMS</b>                                       | Tobacco compliance, sales, minors, cash advance  |
| <b>FUNCTIONAL GROUP OR HUB</b>                         | ISLHD Public Health Unit   |
| <b>NSQHS STANDARD</b>                                  | Standard 1   |
| <b>SUMMARY</b>   | ISLHD procedure for cash advances for tobacco sales to minors controlled purchase operations |

**COMPLIANCE WITH THIS DOCUMENT IS MANDATORY**

Feedback about this document can be sent to: [ISLHD-CorporateGovernance@health.nsw.gov.au](mailto:ISLHD-CorporateGovernance@health.nsw.gov.au)

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**1. POLICY STATEMENT**

Public Health Units in Local Health Districts are responsible for undertaking a range of compliance activities in relation to the advertising and sale of tobacco in accordance with the Public Health (Tobacco) Act 2008. These activities are undertaken by Environmental Health Officers (EHO) and specialist EHO-Tobacco Compliance Officers where available. Controlled purchase operations are the primary method used to monitor tobacco retailer compliance with sales to minors' prohibitions in the Act.

ISLHD Public Health Unit (PHU) is committed to undertaking sales to minors controlled purchase operations in accordance with the NSW Health "Monitoring Compliance with the Sales to Minors' Prohibition – Procedures Manual" published by the NSW Ministry of Health (Ministry) as amended (Ministry procedure).

Controlled purchase operations require cash advances from a petty cash float to be used in the operation.

**2. BACKGROUND**

The sale of tobacco in NSW is regulated by NSW Health in accordance with the NSW Public Health (Tobacco) Act 2008 (the Act) and the NSW Public Health (Tobacco) Regulation 2016.

The Act includes a prohibition on the sale of tobacco and non-tobacco smoking products to persons under 18 years of age (minors). Controlled purchase operations are the primary method used to monitor retailer compliance with sales to minor's prohibitions.

A Ministry procedure has been produced to facilitate the conduct of controlled purchase operations, ensure the safety, welfare and wellbeing of volunteer young people and to ensure consistency in the conduct of controlled purchase operations across NSW.

The Ministry procedure does not address the mechanism for obtaining the cash that is required to undertake a controlled purchase operation, which has precipitated the need for this procedure.

**3. RESPONSIBILITIES**

**3.1 Tobacco Compliance Officer will:**

- Undertake sales to minors controlled purchase operations in accordance with the Ministry Procedure.
- Ensure that money spent during the operation is in accordance with this procedure and the Ministry Procedure.
- Ensure the safety of young persons and Officers involved in the operation.
- The Tobacco Compliance Officer may be an EHO or Senior EHO.

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**3.2 Senior Environmental Health Officer will:**

- Plan and undertake sales to minors controlled purchase operations in accordance with the Ministry Procedure.
- Ensure the safety of the volunteer young person and all Officers involved in the operation.
- Manage a petty cash float for the sole purpose of undertaking controlled purchase operations in accordance with the ISLHD Petty Cash Procedure except where it is varied by this procedure.
- Ensure that money spent during the operation is in accordance with this procedure and the Ministry Procedure.
- Ensure that original receipts/ tax invoices/ documents are presented for all money spent, the Sales to Minors Money Sheet is completed and verified and all unused cash is returned to the petty cash tin.

**3.3 Public Health Unit Director will:**

- Facilitate sales to minors controlled purchase operations in ISLHD and ensure that they are carried out in a manner consistent with the Ministry Procedure, by authorising the use of cash and resources necessary to undertake the program.
- Ensure that controlled purchase operations are authorised taking into account Ministry key performance indicators and budgetary requirements.
- Ensure that the use of cash in the operation for purchases, allowances and reimbursement are carried out in accordance with this Procedure, the Ministry Procedure and ISLHD petty cash procedures where appropriate.

**4. PROCEDURE**

**4.1 Planning for Sales to Minors Controlled Purchase Operation**

- The Senior EHO or Tobacco Compliance Officer will plan a controlled purchase operation in accordance with the Ministry Policy.
- Each controlled purchase operation shall be authorised by the Public Health Unit Director, which will include authorisation for the advance of cash from the petty cash float in an amount sufficient to undertake the operation.
- The amount of cash advanced will be approved by the Public Health Unit Director on an operational basis, taking into account the expected cost of the operation. The Senior EHO or Tobacco Compliance Officer will supply the Director with a forecast of the cost of each operation, taking into account the number of premises to be tested, the volunteer hours required and the approximate cost of cigarettes.
- The controlled purchase operation shall be scheduled with sufficient time for the Senior EHO to replenish the petty cash float if required.

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#### **4.2 Petty Cash Advance**

- The Tobacco Compliance Officer shall complete a petty cash form stating “Advance – Sales to Minors” and the amount of the advance.
- Public Health Unit Director shall authorise the petty cash advance form as the delegated approving officer.
- The Senior EHO shall give the money to the Tobacco Compliance Officer. If the Senior EHO is the Tobacco Compliance Officer, the money will be supplied to the EHO.
- The Tobacco Compliance Officer or EHO counts the money and signs for the advance on the petty cash docket and the Senior EHO notes the docket as “Paid”.
- The Tobacco Compliance Officer will record all purchases on the Sales to Minors Money Sheet and return the completed form with receipts (copies of receipts for tobacco purchases shall be included only if received in the transaction) together with any cash not used. The Sales to Minors Money Sheet will be signed by the Tobacco Compliance Officer and the second Officer involved the operation as a true and accurate record of expenditure.

#### **4.3 Controlled Purchase Operation**

- The controlled purchase operation shall be undertaken by a minimum of two Officers and two volunteer young persons in accordance with the Ministry Procedure. In exceptional circumstances an operation with one volunteer young person may be authorised by the Public Health Unit Director in accordance with the Ministry procedure.
- In the course of the operation, the volunteer young persons shall be provided with an amount of cash sufficient to attempt to purchase tobacco or non-tobacco smoking products and for drinks and meals during the day. Receipts shall be obtained for all purchases other than illegal sales of tobacco. At the end of each purchase or purchase attempt any unused cash will be returned to the Tobacco Compliance Officer.
- The Tobacco Compliance Officer shall provide a gift card as a gratuity to each volunteer young persons in accordance with the Ministry procedure. The value of the gift cards will be determined by the Tobacco Compliance Officer based on the length of time worked or in accordance with Ministry Policy. At the end of the operation, the Tobacco Compliance Officer will purchase gift cards for each volunteer using the petty cash and provide the gift card(s) to each volunteer. The purchase and provision of the gift cards to volunteers will be recorded on the Sales to Minors Money Sheet with receipts, which will be countersigned by both officers running the operation.
- All purchases shall be recorded by the Tobacco Compliance Officer on the Sales to Minors Money Sheet.

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**4.4 Completion of Controlled Purchase Operation**

- Within 24 hours or on the next business day after each controlled purchase operation the Tobacco Compliance Officer shall complete all documentation, complete and balance the Sales to Minors Money Sheet and return all unspent cash and receipts to the Senior EHO.
- Senior EHO will review the expenditure on the Sales to Minors Money Sheet to review the cost of the operation, verify the number of cigarette packet purchases against the Record of Controlled Purchase Operation documents, suitability of purchases, check that the sheet balances and return any unused cash to the float.
- The Senior EHO will complete a report to the Public Health Unit Director detailing the costs and outcomes of each operation.
- The Petty Cash Advance form is attached to the Sales to Minors Money sheet and stored in the float tin.

**4.5 Petty Cash Reconciliation and Replenishment/ Recoup**

- The petty cash float reconciliation and replenishment/ recoup will be carried out by the Senior EHO in accordance with the ISLHD Petty Cash Procedure.

**5. DOCUMENTATION**

- Petty Cash Docket
- Sales to Minors Money Sheet - (Internal Unit Use Only)

**6. AUDIT**

- Petty Cash facilities are subject to audit by Internal Audit, Finance or Management from time to time without notice. Random spot checks will be carried out on a regular basis.

**7. REFERENCES**

- Monitoring Compliance with Sales to Minors' Prohibition Procedures Manual – NSW Health (Ministry Procedure)
- ISLHD OPS PROC 12 – Petty Cash

**8. REVISION & APPROVAL HISTORY**

| <b>Date</b> | <b>Revision No.</b> | <b>Author and Approval / Date</b>   |
|-------------|---------------------|---|
| March 2019  | 0                   | <b>Senior Environmental Health Officer, Public Health Unit</b>  |
|             |                     | <b>Approval / Date: 8.4.19 Corporate Policy Recommendation Committee - Recommended Approval</b>                                 |
|             |                     | <b>Approval / Date: 26 June 2019 - Executive Director Integrated Care, Mental Health, Planning, Information and Performance</b> |