



Office of the City Auditor

CONSENT CALENDAR
October 9, 2007

To: Honorable Mayor and
Members of the City Council

From: Ann-Marie Hogan, City Auditor

Subject: Audit of Controlled Substances in the Fire Department: Control Activities
and Monitoring Should Be Strengthened

RECOMMENDATION

Request the City Manager to implement the recommendations in the attached report, and to report back by September 2008, and every six months thereafter, until all recommendations are implemented.

CURRENT SITUATION AND ITS EFFECTS

The objective of this audit was to evaluate the adequacy of internal controls over controlled substances in the Emergency Medical Service Division (EMS) of the Berkeley Fire Department. The following deficiencies in control activities and monitoring, which could provide opportunities for misuse or misappropriations of controlled substances, were identified:

- The controlled substance procedures in place as described by EMS staff had not been incorporated in the general operating procedures; the applicable General Order had not been updated since 2001. (Finding 1)
- Procedures were not in place to ensure controlled substance records were accurate, complete, properly filed, and readily retrievable. (Finding 2)
- Documentation of disposition of expired or damaged controlled substances was inadequate. (Finding 3)
- Purchase records were not consistently maintained or filed to validate controls over procurement of controlled substances. (Finding 4)
- Reports had not been developed to facilitate effective supervisory review and monitoring of controlled substance use. (Finding 5)
- The same access code was used to secure controlled substances on ambulances. The code was not changed periodically and was shared by 40 paramedics, increasing the risk of unauthorized access. (Finding 6)
- The City did not require drug testing for paramedics or firefighters. (Finding 7)

The Fire Department has revised its standard operating procedures aiming at improving the controls over the use of controlled substances. The revised procedures, currently under management review, will be finalized and implemented by November 2007.

FISCAL IMPACTS OF RECOMMENDATION

Care was taken to make audit recommendations that appeared to be cost effective to implement. Taking steps to improve control activities and management monitoring systems does not necessarily incur additional costs. The anticipated cost for installing new devices to secure controlled substances and for engaging an outside vendor to dispose expired or damaged controlled substances is minimal. The cost of fraud, however, cannot always be measured in dollars.

RATIONALE FOR RECOMMENDATIONS

Since controlled substances have a high potential for abuse, adequate controls must be in place to safeguard controlled substances against unauthorized access, tampering, or misuse. The Controlled Substance Act requires that complete and accurate records be kept of all quantities of controlled substance in a "readily retrievable" manner.

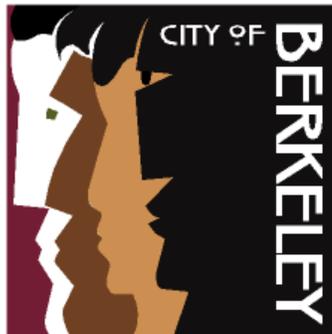
CONTACT PERSON

Ann-Marie Hogan, City Auditor, 981-6750

Attachment:

1: Report

City of Berkeley



Audit of Controlled Substances in the Fire Department: Control Activities and Monitoring Should Be Strengthened

Prepared by:

Ann-Marie Hogan, City Auditor, CIA, CGAP
Teresa Berkeley-Simmons, Audit Manager, CIA, CGAP
Jocelyn Nip, Senior Auditor, CPA, CFE

Presented to Council October 9, 2007

Audit of Controlled Substances in the Fire Department: Controlled Activities and Monitoring Should Be Strengthened

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Audit of Controlled Substances in the Fire Department

I. OBJECTIVES OF THE AUDIT

The objective of this audit was to evaluate the adequacy of internal controls over controlled substances in the Emergency Medical Service Division (EMS) of the Berkeley Fire Department (BFD).

This performance audit was initiated by the Auditor's Office and was scheduled to be performed as part of the FY 2007 audit plan. The FY 2007 audit plan was presented to the City Council on June 20, 2006.

II. RESULTS

Control activities include policies, procedures, and mechanisms in place to help ensure that management's objectives are met.

Approximately seventy-six percent (92) of Fire line staff participated in a survey administered by the City Auditor's Office. Thirteen percent of the respondents indicated that they disagreed that controlled substance inventory had restricted access and was tightly controlled and closely monitored.

This audit did not reveal any conclusive evidence of misuse or misappropriations. However, because of the lack of control activities and monitoring there appeared to be opportunities for misuse or misappropriations of controlled substances. Both control activities and monitoring need strengthening. The auditors found:

- General Order No. 19.7 did not detail the procedures in place over controlled substance as described by EMS staff. (Finding 1)
- Inventory records were incomplete. (Finding 2)
- Procedures were not in place to ensure controlled substance records were accurate, complete, properly filed, and readily retrievable. (Finding 2)
- Appropriateness of the disposition of expired or damaged controlled substances could not be determined due to poor documentation. (Finding3)
- Controls over procurement of controlled substances could not be validated because purchase records were not consistently maintained or filed. (Finding 4)
- Reports had not been developed to facilitate effective supervisory review and monitoring of the use of controlled substances. (Finding 5)

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- The same code was used on all ambulances to access controlled substances and was shared by approximately 40 paramedics. (Finding 6)
- The City did not require drug testing for paramedics or firefighters. (Finding 7)
- EMS staff used a Drug Enforcement Administration (DEA) registrant located outside the City of Berkeley to order morphine sulfate, resulting in inefficiencies. (Finding 8)

III. BACKGROUND

The Emergency Medical Service (EMS) Division of the Berkeley Fire Department (BFD) provides advanced life support (ALS) to meet the emergency medical needs of the Berkeley community. Morphine sulfate, midazolam (valium), and diazepam (versed) are carried on all three in-service ambulances and two reserve ambulances. These controlled substances are dispensed to patients as medical needs arise during service delivery.

The Alameda County Emergency Medical Services Agency (ACEMSA) establishes policies and protocols for emergency patient care. The use and possession of controlled substances is regulated by the Controlled Substance Act (CSA) of 1970, which is primarily enforced by the Drug Enforcement Administration (DEA). The CSA classifies drugs and controlled substances into five schedules based on their potential for abuse, medical use, and safety or dependence liability. Their characteristics are summarized in the following table:

Table 1 – Controlled Substances Characteristics

Characteristics	Schedule				
	I	II	III	IV	V
Potential for abuse	High	High	Low relative to I and II	Low relative to III	Low relative to IV
Accepted medical use in treatment in the United States	No	Yes (with restrictions)	Yes	Yes	Yes
Physical or psychological dependence	High	High	High to Low	Low relative to III	Low relative to IV
Three controlled substances used for ALS		Morphine Sulfate		Valium and Versed	

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The standard operating procedures for safeguarding controlled substances are stipulated in General Order (G.O.) No. 19.7. Controlled substances on an ambulance are secured in a drug bag sealed by a numbered tag. At shift change, the on-duty crew is required to inspect and record the on-hand quantities on a Unit Controlled Substance Tracking Form (Tracking Form). During the shift, when the drug bag is opened or the tag is broken for any reasons, the activity, and the new tag number used to reseal the drug bag, is recorded on the Tracking Form. When controlled substances are dispensed to patients, a Controlled Substance Usage Form (Usage Form) and a Prehospital Care Report (PCR) must be completed. The Usage Form is used to identify the quantity administered and the person administering the controlled substance. The PCR is used to document a patient's medical conditions and treatments. A partial dose left from a treatment is disposed in a hospital receptacle, witnessed by a second paramedic.

To restock controlled substances on an ambulance, on-duty crews submit the Usage Forms and the PCRs to the central stock room as evidence of use. The documents are reviewed by the on duty Paramedic Supervisor. Expired or damaged controlled substances must be brought back to the central stock room for exchange. The expired substances are locked inside a cabinet together with other controlled substances until they are disposed of by both a Paramedic Supervisor and a Duty Chief. All restocks and exchanges are accounted for on a monthly inventory log.

The first day of each month, an on-duty Paramedic Supervisor and a Duty Chief or the Assistant Fire Chief inspect and replenish controlled substances on each ambulance. They review and confirm the accuracy of all supporting documents. According to EMS staff, Daily Tracking Forms, Usage Forms, and PCRs are transferred to the EMS Division for filing at the end of the month.

Controlled substances are ordered from Blue Ridge Medical, Inc., a medical product supplier. For Schedule II purchases, the Controlled Substance Act requires DEA Form 222 to be completed by a DEA registrant. It further requires the substances to be delivered to the registrant's address.

IV. FINDINGS AND RECOMMENDATIONS

Finding 1 General Order No. 19.7 did not detail procedures in place for procurement, restock, disposal, record keeping, and monitoring.

Control activities include written policies and procedures.

General Order (G.O.) No. 19.7 did not detail the procedures in place as described by EMS staff to properly safeguard controlled substances. The G.O. had not been updated since 2001. The following areas should be clarified, updated, or incorporated into the G.O.:

- Controlled substance restock inventory levels for ALS non-transport units indicated in the G.O. were no longer applicable.
- The minimum controlled substances stocked on ambulance according to EMS staff were much lower than the quantities stated in the G.O.
- According to EMS staff, the stock at the central stock room was based on usage in order to minimize overstocking and waste. There were no maximum or minimum quantity standards. However, specific minimum quantities were identified in the G.O.
- EMS staff stated that on the first day of each month, the on-duty Paramedic Supervisor and a Duty Chief inspect and replenish controlled substances on each ambulance. They also review and confirm the accuracy of all documentation. These procedures were not documented in the G.O.

According to the Assistant Fire Chief, G.O. No. 19.7 has been revised and is currently in draft form. The final approved G.O. is expected to be completed during the month of October 2007.

Well-written procedures promote consistency and provide benchmarks for measuring performance. Proper documentation helps to ensure that established procedures are being complied with. They also ensure that staff is performing duties consistent with management’s expectations. The responsibility to mitigate the risk of misuses and misappropriations may be neglected in the absence of detailed written procedures.

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Recommendation 1:

Update General Order No. 19.7 to reflect procedures in place. Once updated, the draft procedures should be reviewed, approved by management, finalized, and distributed to appropriate staff. The finalized General Order should include procedures over procurement, security, restock, disposal, record keeping, and monitoring.

City Manager's response:

Partially implemented. General Order 19.7 has been revised and is currently in draft form being reviewed by management. It will be finalized and issued by October 2007. The final General Order will include procedures over procurement, security, restock, disposal, record keeping, and monitoring. The procedures will be implemented no later than November 1, 2007.

Finding 2 Records and files related to controlled substances were incomplete and not available.

Control activities include:

- Inventory
- Documentation
- Physical Safeguards

The auditor requested the daily controlled substance Tracking Forms¹ for all ambulances for November 2006 to April 2007. Fewer than 50% of the forms were made available (see Table 2). Although staff indicated they were required to inspect and complete the tracking forms during a shift change, they were unable to provide the missing records and the auditors were unable to determine whether the missing records were due to non-compliance or misfiling.

Review of the available Tracking Forms revealed one discrepancy. The December 30, 2006, ending balance of morphine sulfate for Unit #2293 (a reserve ambulance) reflected 30 mg or 3 vials. The January 1, 2007, beginning inventory balance reflected only 20 mg or 2 vials. No incident number was logged between the two days to indicate usage. This resulted in 10 mg of morphine sulfate being unaccounted for, with no explanation for the discrepancy.

The auditor also examined the inventory logs² for three selected months (December 2006, January 2007, and March 2007). Inventory records were incomplete. Restocks were properly supported by a Usage Form and a PCR; however in one case, the PCR could not be located. In another case, the wrong PCR was filed.

¹ Tracking Forms are used on ambulances to record the daily controlled substance inspections and uses.

² Inventory logs are used to track controlled substances quantities at the central stock room. Ambulance restock, new purchases, and disposals are recorded on the logs.

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Table 2 – Availability of Requested Daily Tracking Forms

Months	Unit # / Vehicle #				
	2291/1901	2292/1992	2295/1995	2293/942 (reserve)	2294/943 (reserve)
Nov 2006	NA	NA	√	√	NA
Dec 2006	NA	NA	√	√	NA
Jan 2007	√	NA	√	√	NA
Feb 2007	NA	NA	√	NA	NA
Mar 2007	√	NA	√	NA	√
Apr 2007	√	NA	√	NA	√

√ = Available NA = Not Available

The CSA requires that complete and accurate records be kept of all quantities of controlled substance and that the records provide traces of flow from the time any drug is imported or manufactured through the distribution level, to the dispensing of the drug, and to the patient who receives the drug.

Recommendation 2:

- 2.1 Management should emphasize to applicable EMS staff the importance of properly maintaining records and files which are complete and accurate. Management should also ensure that records maintained comply with CSA requirements.

- 2.2 The Paramedic Supervisor should promptly collect and send all pertinent records to the EMS Division for filing after inspecting and restocking each ambulance on the first of each month. Prior to transferring the records, verify and note on the new Tracking Form that the beginning inventory matches the ending inventory of the previous month. Also verify that each restock is supported by a PCR and a Usage Form, each purchase is timely and accurately reflected on the inventory log, and each disposal is clearly and accurately documented.

- 2.3 Consider assigning to a clerical or administrative employee at the EMS Division the responsibility of ensuring complete sets of records, from each ambulance and the central stock room, are received no later than one week after the end of each month. Also consider using a checklist for this task.

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- 2.4 Incorporate modifications to policies and procedures in the General Orders, as appropriate.

City Manager's response:

Partially implemented. A draft revision to General Order 19.7, including record keeping requirements and procedures to ensure record accuracy, has been completed and is currently being reviewed by management. It will be finalized and issued by October 2007. Management continues to emphasize responsibilities in the area of controlled substances. In addition, the person assigned to the EMS Division for administrative support is currently responsible for ensuring complete sets of records from each ambulance and the central stock room are received no later than one week after the end of each month.

- Finding 3** Appropriateness of the disposition of expired or damaged controlled substances could not be determined due to poor documentation.

Increased controls over drug disposal needed to prevent misappropriation.

A discrepancy of 15 vials was identified in the valium inventory balance at the central stock room between June 2006 and July 2006. The ending balance on the June 2006 inventory log was 66 vials. The beginning balance on the July 2006 inventory log was 51 vials. The beginning balance of the day should match the ending balance of the previous day.

Expired or damaged controlled substances exchanged from ambulances are recorded both on the inventory log and on a separate "expired" form used to account for disposed substances. Documentation on the "expired" form was often unclear. Although there was an ambiguous entry on the June inventory log indicating 16 vials had expired, a similar entry was not found on the "expired" form for the same month. Management did not provide an explanation for the discrepancy. The auditor was not able to verify whether the discrepancy was due to disposal of the expired substances.

In November 2006, 46 vials of valium were discarded. It was not clearly documented on which date the disposal took place and how the controlled substances were disposed. In another case, three vials of expired versed was recorded on the January 2007 inventory log, but no separate entry was found on the "expired" form for the same month.

Unclear documentation increases the risk of undetected misappropriations. It also makes it difficult to resolve discrepancies.

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Recommendation 3:

Revise the “expired” form used to document disposals. Documentation should include date of disposal, quantities disposed, expiration date or reasons for disposal, methods of disposal, and signatures from both a Paramedic Supervisor and a Duty Chief.

Alternatively, consider engaging an outside company to dispose of expired or damaged controlled substances. In either case, clear documentation must be kept with the inventory logs to show who is responsible and, when, where, what, and how controlled substances are discarded.

City Manager’s response:

Partially implemented. General Order 19.7 has been revised and is currently in draft form being reviewed by management. All forms utilized for the purpose of controlled substance tracking and documentation have undergone draft revisions. Additionally, the Fire Department is working with purchasing to engage an outside company to dispose of expired or damaged controlled substances.

Finding 4 Purchases of controlled substances were not adequately documented.

Segregation of duties, an important control, could not be demonstrated.

The auditor found very few records of controlled substance purchases at the EMS Division. Purchasing records were not consistently and systematically maintained in files. Scattered records in the file were mainly for purchases made a few years ago. Authorization to procure controlled substances could not always be validated. DEA Forms 222 (required for purchases of morphine sulfate), purchase approvals from supervisor, and receiving invoices were not consistently and systematically filed. These documents should have been filed together to validate that the quantity approved was in agreement with the quantity ordered and received. The Controlled Substance Act requires complete and accurate records be kept of all quantities of controlled substance and that they be kept in a “readily retrievable” form.

Morphine sulfate purchases are picked up from the DEA registrant’s office by an EMS employee. Due to incomplete records in the file, the auditor was not able to determine whether there was a lack of segregation of duties and whether the same individual had performed incompatible duties such as authorizing an order, placing the order, and receiving the order.

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However, according to EMS staff, procurement duties are segregated as follows: A paramedic supervisor (PS-1) requests DEA Form 222 from the registrant and places the order. An EMS Division employee, other than the PS-1 placing order, retrieves the order from the registrant.

Allowing the same individual to perform incompatible duties increases the risk of fraud or improprieties being concealed and going undetected. Needed controls include: proper authorization; appropriate documentation; access to that documentation; and proper segregation of duties.

Recommendation 4:

- 4.1 Purchase records should be consistently and systematically filed at the EMS Division. The records should clearly indicate: who approves the purchase and when, who places the order and when, the quantities, who receives the order, and finally where and when the order is received. We further recommend that the third carbon copy of Form 222 be kept in the file.
- 4.2 Update General Order No. 19.7 to require that incompatible duties such as placing an order, receiving an order, and recording an order not be performed by the same individual.

City Manager's response:

Partially implemented. General Order 19.7 has been revised and is currently in draft form being reviewed by management. The revised General Order includes a section detailing the segregation of duties as well as a section, which details requirements for documentation. It will be finalized and issued by October 2007.

Finding 5: Reports had not been developed to facilitate effective supervisory review and monitoring of controlled substances.

Monitoring includes:

- Reports
- Reconciliations
- Assessments

The process of reviewing inventory logs, usage forms, and supporting documentation was tedious and time consuming. There was no summary report or reconciliation to facilitate supervisory review and monitoring.

Monitoring the effectiveness of internal controls should occur in the normal course of business. In addition, periodic reviews, reconciliations or comparisons of data should be included as part of the regular assigned duties

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of personnel. Periodic assessments should be integrated as part of management's continuous monitoring of internal controls, which should be part of the department's operations.

Since supervisory review is an important element of monitoring, reports should be in place that effectively alert supervisors of unusual activities, patterns, or discrepancies so that problems may be identified, addressed, and resolved in a timely manner. If an effective continuous monitoring program is in place, supervisory resources needed to maintain effective internal controls throughout the year can be minimized.

Recommendation 5:

Develop a report capturing each month's beginning balance, quantities purchased, quantities restocked, quantities disposed, and ending balance at the central stock room. This report should be prepared by administrative or clerical staff at the EMS Division. The report should be reviewed by the Assistant Fire Chief at least quarterly and the review should be documented. A recommended report layout is included in Appendix B for management's consideration.

City Manager's response:

Partially implemented. General Order 19.7 has been revised and is currently in draft form being reviewed by management. The General Order will include a report that will capture each month's beginning balance, quantities purchased, quantities restocked, quantities disposed, and ending balance at the central stock room. The report will be prepared by the person assigned to the EMS Division for administrative support and reviewed by the Assistant Fire Chief quarterly. This process will begin no later than January 2008.

Finding 6: The same code was used to access controlled substance on all ambulances and approximately 40 paramedics shared the code.

Unchanged or shared access codes increase the risk of unauthorized access.

The key to unlock controlled substances on an ambulance was secured by an access code. The same code was used on all ambulances by approximately 40 paramedics. According to EMS staff, the locking device had been in use for a year and its access code had never been changed.

Internal controls should be designed to provide reasonable assurance of safeguarding assets including prevention of or prompt detection of unauthorized acquisition, use, or disposition of assets.

Recommendation 6:

Consider installing a security device that provides personalized identity and access records. Alternatively, at a minimum, ensure that the access code is changed periodically to minimize the opportunities for unauthorized access.

City Manager's response:

Partially implemented. General Order 19.7 has been revised and is currently in draft form being reviewed by management. Enhanced security devices have been ordered and are scheduled to arrive and be installed no later than October 1, 2007. These new security devices provide personalized identity and access records. Access codes will be changed periodically as appropriate.

Finding 7 The City did not require drug testing for paramedics or firefighters.

A control to manage risk is drug testing.

In 1988, the City adopted the Labor Bill of Rights as a statement of City policy. Chapter 8 of the policy prohibited drug testing of most employees, including Fire staff, for drug screening as a condition of employment. Random drug screening at the discretion of the employer or supervisor was also prohibited. On June 26, 2007, Chapter 8 of the policy was rescinded by the City Council.

The Journal of Emergency Medical Services (JEMS) survey showed that 75% of the 439 respondents (included fire departments, private, third-service governmental, and hospital-based organizations) required paramedic candidates to participate in mandatory drug screening before they are hired. Random drug screening was used by 37% of the respondents, and targeted drug screening as part of an investigation was used by 29% of the respondents.

Since controlled substances have a high potential for abuse, and considering the potential negative impact on the safety of employees and the public, it appears drug screening could be an effective continuous monitoring tool. According to the Director of Human Resources, the City has included implementing a drug screening program as a topic for Fire union negotiation discussion.

Recommendation 7:

Continue working towards implementing a drug screening program for firefighters and paramedics.

City Manager's response:

Partially Implemented. On July 25, 2007, the City proposed a program of reasonable suspicion, post accident and return to duty drug and alcohol testing to the Berkeley Fire Fighters Association. After the Berkeley Fire Fighters Association concludes contract ratification and the City Council adopts the new Memorandum of Understanding, staff will resume meet and confer with representatives of the Association on this issue. However, the City intends to implement pre-employment drug testing for all Fire new hires effective with the next recruit class.

Finding 8: EMS staff used a Drug Enforcement Administration (DEA) registrant located outside the City of Berkeley to order morphine sulfate, resulting in inefficiencies.

Process for ordering controlled substance can be more efficient.

Prior to placing a morphine sulfate order, one of the three Paramedic Supervisors would send a request to a DEA registrant, located in Lafayette. The DEA registrant would complete Form 222 (required by the CSA for Schedule II purchases), and send the form back to the Paramedic Supervisor. The Paramedic Supervisor used the form to place an order with Blue Ridge Medical, Inc. The ordered substances were sent to the DEA registrant and picked up by an EMS employee from the registrant's office in Lafayette.

If a Berkeley DEA registrant is used, it will eliminate the need to travel so far to pick up the order and sometimes the Form, thereby enhancing operational efficiency. At the beginning of the audit, the Assistant Fire Chief indicated to the auditor that once the revamped controlled substance procedures are completed, Fire will switch to a Berkeley DEA registrant.

Recommendation 8:

We recommend Fire continue with its plan to use a Berkeley DEA registrant.

City Manager's response:

Partially implemented. General Order 19.7 has been revised and is currently in draft form being reviewed by management. Controlled substance procurement procedures have been revised in the draft version of G.O. 19.7. The Fire Department will begin utilizing the City of Berkeley Deputy Health Officer, a DEA registrant, as the controlled substance medical director (CSMD). This new process will begin no later than January 1, 2008.

V. CONCLUSION

This audit did not reveal any conclusive evidence of misuse or misappropriations but found control and monitoring deficiencies. In some cases, there was not enough evidence provided to make a determination. Both control activities and monitoring need strengthening. Since controlled substances have a high potential for abuse, adequate controls must be in place to safeguard controlled substances against unauthorized access, tampering, or misuse. Several areas, related to safeguarding controlled substances, were identified that require management's attention so improvements can be made.

The general operating procedures need to be detailed to cover procedures over procurement, restock, disposal, record keeping, and monitoring. Documentation of acquisitions and disposals should be improved to include sufficient details that provide evidence of who initiated or approved a transaction, when or how the transaction took place, and the quantities. Procedures should be put in place to assure controlled substances records are complete and properly filed. The monitoring of controlled substances can be made more effective by developing a summary inventory report that alerts management of unusual activities, patterns, or trends. We also recommend implementing a drug screening program for firefighters and paramedics.

Internal controls are an integral component of an organization's management that provides reasonable assurance that management's objectives are being achieved. It is also the first line of defense against fraud. Management's commitment to establishing and maintaining effective internal controls is needed for the successful implementation of internal control systems.

We thank the Berkeley Fire Department management and staff for their cooperation and professional courtesy extended to us during this audit.

APPENDIX A

SCOPE

We examine controlled substances inventory records for the period January 2006 to April 2007. Audit fieldwork began in April 2007. In July 2007 we performed physical inventory of the three controlled substances stored at the central stock room and three ambulances. Our review did not include other medications maintained at the EMS Division.

Audit work was performed in accordance with generally accepted government auditing standards and was limited to those areas specified above.

METHODOLOGY

The information used to perform this audit was obtained primarily through:

- Surveying Fire Department employees.
- Discussions with Fire Department management and staff.
- Review of policies and procedures.
- Review of the Controlled Substance Act.
- Review of inventory logs, tracking forms, and pertinent records to evaluate controls over safeguarding and record keeping of controlled substances.
- Review of purchase information from the supplier of controlled substances.
- Inventory counts to determine whether the quantities of controlled substances reflected on inventory records matched to the quantities on hand.

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APPENDIX B – The followings do not reflect the actual numbers:

**Versed Inventory at Stock Room – # of Vials (5 mg each)
January 2006 to December 2006**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Yearly Total
Beginning Balance	20	20	17	13	11	0	24	21	19	19	19	14	20
Add:													
Purchase Received 6/12/06						30							30
Overstock from #2292	1											1	2
Less: Ambulance Restock													
Dispensed (Supported by Usage Forms & PCRs)	(1)	(3)	(4)	(2)	(6)	(6)	(3)	(2)		(1)	(1)	(4)	(33)
Expired/Damaged *					(5)					(3)			(8)
Ending Balance	20	17	13	11	0	24	21	19	19	15	14	11	11

	Expired/Damaged Controlled Substances Stored At Stock Room:															
Beginning Balance	0	0	0	0	0	5	5	5	5	5	5	5	8	0	0	
Add: Exchange from Ambulance*						5							3			8
Less: Wasted													(8)			(8)
Expired/Damaged Controlled Substances On Hand	0	0	0	0	0	5	5	5	5	5	5	8	0	0	0	

* These two lines should reflect the same number, except in opposite signs. They are expired/damaged controlled substances stored in a separate bag and will be eventually disposed.

Reviewed by & Date: (1 Qtr) _____ Reviewed by & Date: (2 Qtr) _____

Reviewed by & Date: (3 Qtr) _____ Reviewed by & Date: (4 Qtr) _____

