

# Controlled Substances Reconciliation

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| <b>1. Purpose</b>                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                             |
| Controlled substances reconciliation means comparing <b>purchases, sales, and physical inventory</b> . An inventory count alone is not reconciliation. The purpose is to identify losses, diversion, theft, documentation errors, unusual patterns, and unresolved discrepancies.                                                   |                                                                                                                                                                                                                                                                                                                             |
| <b>Pharmacy Manager Responsibilities</b> <ul style="list-style-type: none"><li>Accountable for acquisition, storage, distribution, and record keeping.</li><li>Designate who may purchase controlled substances.</li><li>Ensure reconciliation, theft/loss reporting, destruction, secure storage, and delivery controls.</li></ul> | <b>Regulatory Framework</b> <ul style="list-style-type: none"><li>Controlled Drugs and Substances Act.</li><li>Narcotic Control Regulations.</li><li>Benzodiazepines and Targeted Substances Regulations.</li><li>Food and Drug Regulations, Part G.</li></ul>                                                              |
| <b>2. Who May Perform Reconciliation</b>                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                             |
| Inventory reconciliation activities must be performed by a <b>pharmacist</b> or by another person under the <b>direct supervision of a pharmacist</b> . The process should be documented and reviewed.                                                                                                                              |                                                                                                                                                                                                                                                                                                                             |
| <b>3. Core Reconciliation Process</b>                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"><li>Choose the reconciliation date range.</li><li>Count current physical inventory.</li><li>Review wholesaler purchase records.</li><li>Compare invoices with receiving records.</li></ul>                                                                                                        | <ul style="list-style-type: none"><li>Review dispensing/sales reports.</li><li>Account for owes, shorts, returns, and expired stock.</li><li>Compare purchases, sales, and inventory.</li><li>Investigate and document discrepancies.</li></ul>                                                                             |
| <b>Best Practices</b> <ul style="list-style-type: none"><li>Reconcile at least quarterly.</li><li>Check high-volume medications more often.</li><li>Double count controlled substances at dispensing.</li><li>Rotate staff who perform counts.</li><li>Review monthly controlled substance sales reports.</li></ul>                 | <b>Security Controls</b> <ul style="list-style-type: none"><li>Protect personal wholesale ordering codes.</li><li>Restrict inventory adjustment permissions.</li><li>Require login/password for adjustments.</li><li>Document reasons for all manual changes.</li><li>Review inventory history reports regularly.</li></ul> |
| <b>4. Inventory Adjustments</b>                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                             |
| Inventory adjustments should only be made after a full review of purchase records, sales records, prescription records, receiving records, computer records, and physical inventory counts. Each adjustment must have a documented reason and should be reviewed by the pharmacy manager or designated pharmacist.                  |                                                                                                                                                                                                                                                                                                                             |
| <b>5. Discrepancy Investigation Checklist</b>                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                             |
| <ul style="list-style-type: none"><li>Ordering records and wholesaler reports.</li><li>Invoices and receiving history.</li><li>Prescription and sales records.</li><li>Manual inventory adjustments.</li></ul>                                                                                                                      | <ul style="list-style-type: none"><li>Storage and safe access controls.</li><li>Owes, shorts, returns, and expired stock.</li><li>Previous inventory counts.</li><li>Possible theft, loss, diversion, or forgery.</li></ul>                                                                                                 |
| <b>6. Reporting and Record Keeping</b>                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                             |
| Any loss, theft, or dispensed forgery involving controlled substances should be reported to Health Canada within <b>10 calendar days</b> of discovery. Keep reconciliation records, supporting documentation, adjustment reasons, and investigation notes as part of the pharmacy's controlled substance records.                   |                                                                                                                                                                                                                                                                                                                             |