**Accountability Audit**

This accountability audit form is in place to help pharmacists in Mississippi track medication acquisition and dispensing accurately in order to reconcile their inventory. This tool helps maintain accurate records, identify errors, ensure regulatory compliance, and promote controlled substance accountability.

**Instructions**

**Column 1**: Drug & Strength- each NDC of the same strength should be counted, do not mix one strength with another strength

**Column 2**: Your last inventory count.

**Column 3**: Count all drugs purchased and received. Ask your suppliers for records and/or use your invoices.

**Column 4**: The sum of Column 2 and Column 3 is the total amount of a drug that is or has been at your facility either by being brought over from the previous on hand count or received at some time afterwards. (Column 2+ Column 3)

**Column 5**: Dispenses, returns, DEA 106 quantities, sales or transfers to another facility, etc

**Column 6**: Do an exact physical count of your inventory. Don’t forget to include out-of-date.

**Column 7**: The sum of Column 5 and Column 6 is what you can actually account for either with records or is on hand. (Column 5 + Column 6)

**Column 8**: The difference between Column 7 and Column 4 (Column 7- Column 4) equals the amount difference between what you can account for and what you are accountable for. This number should equal zero (0) if your inventory balances out. If a negative number, there is a shortage. If a positive number, there is an overage. Both shortages and overages should be investigated.

**Column 9**: The variance between the amount you are short and the amount of total product to be accountable for is Column 8 divided by Column 4 (Column 8 is the numerator and Column 4 is the denominator).

**Form on next page**

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| **PERMIT NUMBER** | **FACILITY NAME** | **ADDRESS** | **CITY** |

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| **1** | **2** | **3** |  | **4** |  | **5** | **6** |  | **7** |  | **8** | **9** |
| **DRUG & STRENGTH** | **STARTING**  **INVENTORY**  **AS OF**  Date**:**  \_\_\_\_\_\_\_ | **PURCHASED**  **SINCE**  **STARTING INVENTORY** |  | **TOTAL PRODUCT**  **TO BE ACCOUNTABLE FOR** |  | **DISPENSED/**  **RETURNED/**  **LOSSES, ETC** | **END INVENTORY (ON HAND) AS OF**  Date:  \_\_\_\_\_\_ |  | **WHAT YOU CAN ACCOUNT FOR** |  | **DIFFERENCE**  **(-) = SHORTAGE**  **(+) = OVERAGE** | **%**  **DIFF** |
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