



Report #2026-09
EMS Controlled Substances follow-up
Audit #2026-11

Department of Inspector General
Stacy M. Butterfield, CPA
Clerk of the Circuit Court and Comptroller
Polk County, Florida

Lita J. McHugh, CPA, CIG, CIGI
Inspector General

Auditor Assigned:
Melinda Medina, CGAP



An Accredited Office of
Inspector General



Stacy M. Butterfield, CPA
Clerk of the Circuit Court and Comptroller
Polk County, Florida

July 7, 2026

INSPECTOR GENERAL AUDIT REPORT

Report #2026-09: EMS Controlled Substances follow-up (Audit #2026-11)

The Honorable Board of County Commissioners

We have completed a follow-up on action by the Fire Rescue Division to resolve observations and recommendations from our review of EMS Controlled Substances Management, Report 2025-05 issued June 17, 2025. This report contains a summary of the management action plans for each of the initial observations and recommendations and their status.

The Fire Rescue Division successfully implemented their action plan and resolved the audit observations.

We appreciate the cooperation and assistance provided by the Fire Rescue Division during this follow-up process.

We hope you find this report useful in ensuring that Polk County government provides the best possible services to our residents.

Respectfully submitted,

Lita McHugh, CPA, CIG, CIGI
Inspector General

Approved:

Stacy M. Butterfield, CPA
Clerk of the Circuit Court and County Comptroller

Background

The Fire Rescue division and its programs address the county's strategy to meet the expectations of its residents to feel safe from fire and the effects of emergencies. The division operates paramedic transport ambulances and paramedic fire engines. EMS controlled substance inventory is essential to the division's ability to respond effectively to life threatening emergencies, some of which require controlled substances to be administered to patients.

The Assets & Infrastructure section of Fire Rescue, together with its Office of Medical Direction section, manage the supply of controlled substances fentanyl, ketamine, and midazolam. Internal controls ensure these substances are accounted for and available for operational needs.

Scope and Methodology

The scope of our original review included:

- Review of 21 CFR Chapter II, Code of Federal Regulations
- Review of Rule 64J-1, Florida Administrative Code
- Review of Chapter 499 and 893, Florida Statutes
- Interviews with Fire Rescue Division personnel
- Walkthrough of controlled substance processes
- Observation of physical safeguards
- Evaluation of procedures, policies, and controls over controlled substances
- Testing a small nonstatistical sample of inventory records

Follow-Up Scope and Methodology

This is the follow-up on actions by management to address the findings and recommendations from our original review of EMS Controlled Substances management. The purpose of the follow-up was to report on the status of management's action plan. To achieve our objectives, we reviewed management responses and relevant records.

Our review was conducted in accordance with the *Global Standards Internal Audit Standards* of the Institute of Internal Auditors. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Results

The purpose of our original audit, Report 2025-05 EMS Controlled Substances Management, was to analyze the adequacy of controls over orders, receipts, and distribution, the reliability and integrity of records, and to verify the safeguarding of controlled substances. Our review suggested additional measures to be considered to strengthen controls. The table below provides a description of the observation, management’s action plan, and its status.

Action Plan
<p>Observation #1 Inventory process duties are not segregated.</p> <p>Management Action Plan Management will develop and implement a formal policy outlining a standardized procedure for the receipt, verification, secure storage, and data entry of inventory into the organization’s online tracking system. This procedure will require two Logistics staff members at each stage, with documented verification counts and dual signatures to ensure accountability and accuracy.</p> <p>Additionally, a separate policy will be established to define the procedures for the transfer, weekly inventory count, and annual disposal of expired controlled substances. This process will require participation from at least one Office of Medical Direction (OMD) designee and either a second OMD designee or an authorized Logistics staff member. Each step will be documented with verification counts and signatures from both parties to maintain strict compliance and control.</p> <p>Current Status Complete</p>
<p>Observation #2 Inventory logs and forms lack required information.</p> <p>Management Action Plan Polk County Fire Rescue (PCFR) has initiated a transition to a fully digital tracking system to enhance the system-wide tracking and maintenance of controlled substances. This transition utilizes a secure, cloud-based software platform that ensures all Drug Enforcement Administration (DEA) required data is accurately captured and maintained for each vial throughout its lifecycle.</p>

The digital tracking system records critical information, including the National Drug Code (NDC), lot number, expiration date, and supplier details at the time of receipt. This information remains associated with each vial through all phases of storage, use, and disposal, thereby strengthening accountability and traceability.

Additionally, the software automatically logs the date and time of each transaction, such as shift-level drug exchanges or medication waste events. This automation eliminates manual entry, reduces the potential for error, and improves efficiency. The system also pre-populates the employee's name, county ID, and email address for each required signature, ensuring consistency and verification of responsible personnel.

PCFR is committed to maintaining high standards of compliance and will ensure that all narcotics policies and procedures are reviewed annually by all personnel and adhered to without exception.

Current Status

Complete

Observation #3

Documented policies and procedures are not aligned with current processes.

Management Action Plan

Polk County Fire Rescue (PCFR) will conduct a comprehensive review and update of all policies and procedures related to the narcotics program to ensure alignment with current operational practices. Additionally, the Office of Medical Direction (OMD) will review these policies and procedures annually.

Current Status

Complete