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**June 17, 2025**

**Report #2025-05 Review of EMS Controlled Substances Management**

Shawn Smith  
Fire Chief  
Polk County Fire Rescue

The Department of Inspector General (IG) completed a review of Fire Rescue's management of EMS controlled substances.

Our objectives were 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.

We appreciate the cooperation and assistance provided by the Fire Rescue Division during the course of our review.

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

Approved:

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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 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

We conducted this review in accordance with the *Global Internal Audit Standards* of The Institute of Internal Auditors and the *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General. Accordingly, it included such tests of records and other review procedures as we considered necessary in the circumstances.

## **RESULTS**

Overall, we found Fire Rescue had adequate controls over controlled substances inventory. Orders received were inspected for damage, security cameras monitored access to the controlled substances, and inventory was physically safeguarded in steel safes. The Fire Rescue Office of Medical Direction also performs regular counts and inspections of the controlled substances.

Our review of internal controls and procedures made observations described below that may be opportunities to strengthen the county's commitment to providing excellent services to the community.

**Observation #1 – Inventory process duties are not segregated.**

Fire Rescue documents each transfer of controlled substances, from receipt at Logistics, to its distribution to rescue units, and the return and disposal of expired inventory.

Although documented, any single authorized Fire Rescue Logistics staff member can receive, verify, secure, and update inventory.

A single staff person at Fire Rescue's Office of Medical Direction is responsible for the transfer, weekly count, and annual disposal of expired controlled substances.

Segregation of duties prevents incompatible tasks from being performed by the same person, thereby reducing the risk of errors or fraud. We recommend management add a second person to assist, witness, and/or sign off on each phase of inventory duties.

**Management response and 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.

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.

**Person responsible:** B. Williams

**Target date:** 8/29/2025

**Observation #2 – Inventory logs and forms lack required information.**

Fire Rescue uses logs and forms to track inventory at Logistics and in rescue units. Details entered on the logs and forms include the name of the controlled substance, lot number, expiration date, national drug code, inventory count, date, time, and person accountable.

The Drug Enforcement Agency (DEA) requires the completion of DEA form 222 for the controlled substance fentanyl. 1 of 2 forms we reviewed lacked completion of Part 5, "Controlled Substance Receipt". Other receiving documentation and signatures were present for this shipment.

The National Drug Code (NDC), the controlled substance identifier for disposal and destruction, was not entered on the designated field for 2 of the 4 expired/damaged return logs we reviewed.

Paramedics did not consistently enter the time of the daily inventory inspection in the individual unit's controlled substance daily logbook during shift change as required by Fire Rescue's policies.

There was a blank signature field on one unit's daily inventory logbook. Review indicated the paramedic left mid-shift. Controlled substances were not signed over in accordance with policy.

Documented policies did not consistently require staff's identification number with their signature. Some logs and forms reviewed had illegible signatures and some lacked an identification number.

Effective management of controlled substances requires strong enforcement of accountability over handling inventory, which includes signatures and identification numbers on all inventory records. We recommend management provide additional training on required controlled substance information. We also recommend management update policies and enforce the requirement for staff to include their identification number with their signature and printed name.

**Management response and 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.

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.

**Person responsible:** B. Williams

**Target date:** 10/1/2025

**Observation #3 – Documented policies and procedures are not aligned with current processes.**

Logistics staff are required to notify the Medical Director's designee by email of shipments received. In 2023, a daily medication inventory spreadsheet, accessible to the Medical Director's designee, replaced email notification.

Policy requires the monthly transfer and biennial disposal of expired inventory. Currently, expired controlled substances are transferred weekly and prepared for disposal annually.

Updated policies and procedures are an essential resource for new employees. It is also beneficial for the proper continuity of operations during unexpected changes in staffing. We recommend management review and revise documented policies to align with current processes.

**Management response and 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.

**Person responsible:** B. Williams

**Target date:** 8/29/2025