



Wakulla County Internal Audit Review Memorandum

TO: Greg James
Wakulla County Clerk of the Court

FROM: Katrina Cromwell
Internal Audit Director

CC: David Edwards, Louis Lamarche, Marvin Walters, Andy Bowman, Bonnie Staubitz

RE: Controlled Substances: Fire Rescue and Animal Services

DATE: 05/15/23

Internal Audit conducted a review of Wakulla County's (County) controlled substances policies and procedures in the Public Safety Department, which consists of two divisions: Fire Rescue and Animal Services. The objective was to evaluate the handling of controlled substances in the County. The Florida Department of Health (DOH) has oversight of controlled substances.

The review determined that Fire Rescue had comprehensive written policies and procedures to ensure compliance with applicable laws for receipt, storage, inventory, distribution, and disposal of controlled substances. The policies and procedures were communicated effectively to staff, and staff had a good understanding of their roles and responsibilities. An electronic ordering system called Operative IQ is used by Fire Rescue which allows for detailed record keeping. All orders must be approved by the Medical Director, Michael Lusko.

Animal Services, despite not having written policies and procedures, had implemented appropriate measures. The division handles only one controlled substance and has a limited number of staff members who interact with this substance. Pursuant to Florida Statute 828.055, animal shelters are eligible to apply for a license, which allows them to purchase, possess, and use specific drugs to humanely euthanize or immobilize injured, sick, or abandoned domestic animals. A paper log of the usage is kept. A review of purchase records showed a decline in the ordering of this controlled substance over the past couple of years confirming usage has decreased.

The internal controls related to controlled substances were found to be effective. County staff adhered to the established policies and procedures, and the controls in place ensured the proper storage, handling, and disposal of controlled substances. Both Fire Rescue and Animal Services hold current licenses with DOH. Fire Rescue's license is for Advanced Life Support, while Animal Services has a Pharmacy license. Both divisions submitted copies of their most recent DOH inspection reports. These reports verified their compliance with applicable laws.

Based on the review, no recommendations are made for improvement to Fire Rescue's policies and procedures or internal controls related to the storage, handling, and disposal of controlled substances. However, Animal Services could benefit from establishing written policies and procedures to facilitate smooth transitions in the event of future staff changes and ensuring all staff have reference material for consistent application of the procedures.