COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

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May 31, 2011

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **DEPARTMENT OF PUBLIC HEALTH PHARMACY PROCUREMENT REVIEW**

In 2007, based on issues noted in a procurement audit in one department, your Board instructed the Auditor-Controller to develop a risk-based plan to audit procurement operations at all County departments. In accordance with the developed plan, we have completed a review of the Department of Public Health's (DPH) compliance with County policies and procedures for purchasing and controlling pharmaceuticals and related supplies. Our review covered areas such as purchasing controls, and controls over supply warehouses and stockrooms for both DPH's central pharmacy (Pharmacy) and the outlying public health centers.

Summary of Findings

We noted that the Pharmacy obtains the pharmaceuticals and related supplies needed to operate the County's health centers. However, DPH management needs to ensure the Pharmacy and the health centers comply with County purchasing requirements. The following are examples of areas for improvement:

- Pharmacy's perpetual inventory records are not accurate. We noted that the actual amounts on hand for 161 (92%) of 175 items inventoried by Pharmacy management before our review did not match the Pharmacy's perpetual inventory records. Pharmacy management adjusted their perpetual inventory records to equal the actual amounts on hand without investigating the reasons

for the variances, even though some of the variances were significant. Pharmacy management indicated there were various reasons for the inaccurate records, such as difficulties in deleting transferred or salvaged goods from the inventory system. Based on our staff interviews, it appears the discrepancies may also be due in part to a lack of training for DPH staff in using the inventory system.

DPH's attached response indicates that Pharmacy started using a manual perpetual inventory system for some items in June 2010, and started using a manual system for all items on March 1, 2011. DPH is also working on developing a new electronic inventory system to replace the manual system.

- Pharmacy needs to separate the duties of ordering and receiving supplies, and updating the perpetual inventory records, to the extent possible. We noted all three employees can enter purchases, receive goods and make adjustments to the quantity recorded in the inventory system. These three employees also have access to stockrooms, and two of the three employees can order and receive goods from vendors. While we did not identify any inappropriate purchases or inventory management issues, this lack of separation of duties could allow questionable transactions to occur without being detected.

  DPH's attached response indicates that Pharmacy has developed a plan to separate the duties of ordering, receiving and updating the perpetual inventory records.

- Health centers should keep inventory records for all items. At the time of our review, the health centers only kept inventory records for five of their most frequently used items. In addition, health centers should update their inventory logs when items are used or moved to another location, and ensure that pharmacy supplies are only accessible to authorized individuals.

  DPH's attached response indicates that DPH will implement a manual inventory system for all health centers, and provide training as needed. As noted earlier, DPH is also working on a new electronic inventory system.

- Pharmacy needs to revise the requisition forms to include a space for an approval signature and date, and ensure requisitions are approved before staff order items. One (5%) of 20 requisitions we reviewed did not have an approval signature, and Pharmacy was unable to locate two (10%) requisitions. In addition, none of the 20 requisitions had an approval date, so we were unable to determine whether the requisitions were approved before staff ordered the items.

  DPH's attached response indicates that they have added approval signature and date fields to the requisition forms.

- DPH Finance needs to ensure all invoices are marked "paid" to avoid duplicate payments. We noted that Finance did not mark 20 (77%) of 26 invoices "paid". While we did not identify any duplicate payments, Finance staff should mark the invoices "paid".

  DPH's attached response indicates that the invoice processing unit started using a "paid" stamp in November 2010.

- Pharmacy needs to count all expired pharmaceuticals before the disposal company picks them up, and ensure the disposal company accounts for all items when reporting expired medication credits to Pharmacy.

  DPH indicated that the Pharmacy is in the process of implementing this recommendation.

The detailed results of our review and recommendations for corrective action are included in Attachment I.

Review of Report

We discussed the results of our review with DPH management. The Department's response (Attachment II) indicates agreement with our findings and recommendations. DPH's response also describes actions they have taken, or plan to take, to address the recommendations in our report.

We thank DPH management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Robert Campbell at (213) 253-0101.

WLW:JLS:RGC:TK

Attachments

c: William T Fujioka, Chief Executive Officer
Jonathan E. Fielding, M.D., Director, Department of Public Health
Tom Tindall, Director, Internal Services Department
Sheila Shima, Deputy Chief Executive Officer
All Department Heads
Audit Committee
Public Information Office

DEPARTMENT OF PUBLIC HEALTH
PHARMACY PROCUREMENT REVIEW

Background

The Department of Public Health's (DPH) central pharmacy (Pharmacy) is responsible for ordering pharmaceuticals and related supplies for the Pharmacy and for the County's 14 public health centers, receiving deliveries, shipping supplies to the health centers, tracking Pharmacy supply inventories, processing prescriptions for Tuberculosis Directly Observed Therapy (TB-DOT) medication, and disposing of expired items. Pharmacy has eight staff; four pharmacists, three pharmacy technicians and a pharmacy assistant. Pharmacy's Fiscal Year (FY) 2008-09 budget for pharmaceuticals and supplies was approximately $1.4 million.

Scope of Review

We reviewed Pharmacy's procurement practices for compliance with County policies and procedures. Our review included interviewing Pharmacy personnel, evaluating purchasing and payment controls, and observing supply warehouse and stockroom operations. We also reviewed procurement and inventory operations at two health centers. Our review covered the period after DPH took over its Pharmacy procurement functions from the Department of Health Services in November 2007.

General Purchasing and Payment Controls

Most requisitions for pharmaceuticals and related supplies come from the 14 County health centers and the Pharmacy itself. Pharmacy also receives requisitions from the Tuberculosis Control and Sexually Transmitted Disease Programs (Programs). Pharmacy fills orders from health centers and Programs from its own stock, if available, and orders items that are not in stock. Pharmacy staff prepare requisitions to purchase items requested by health centers and Programs that are not in stock, as well as for items the Pharmacy needs to replenish its stockrooms. After a pharmacist approves the requisitions, Pharmacy staff place the orders with vendors online.

County purchasing guidelines require departments to prepare approved requisitions before ordering services and supplies. Requisitions require two approvals, and must be signed, dated and approved by individuals at an appropriate level, who do not have any other purchasing or payment approval authority.

We reviewed 20 purchases, totaling $281,464, and noted the following:

- **Requisitions** - Pharmacy management did not approve one (5%) purchase requisition, and Pharmacy staff could not locate two (10%) requisitions. Pharmacy procurement staff indicated they only keep requisitions for three months. Therefore, we were unable to determine whether management approved the two missing requisitions.

- **Requisition Approvals** - Pharmacy management requires one approval for requisitions, but County purchasing guidelines require two approvals. Pharmacy management indicated that management at health centers and Programs approve the requests before submitting them to Pharmacy. However, Pharmacy does not reference these requests when preparing the requisitions used for ordering. Pharmacy management should either require two approvals for requisitions or, if the order originates from a health center or Program request, ensure the request was approved, and reference the request on the Pharmacy requisition.

- **Approval Dates** - For the requisitions we reviewed that had been approved, the requisitions did not indicate when they were approved. As a result, we could not determine if the purchases were approved in advance as required. However, it appears at least one of the requisitions was not approved in advance, since the date the requisition was prepared was after staff ordered the items.

- **Online Purchase Orders** - After Pharmacy managers approve requisitions, staff enter the purchase orders directly online with the vendors. Pharmacy managers do not verify that the items ordered equal the approved requisition. We tested 20 orders, and noted four instances (20%) where the quantity ordered exceeded the quantity on the requisition, two instances (10%) where some of the items ordered did not appear on the requisition, and one instance (5%) where the quantity for one item was not specified on the requisition.

  We also noted that DPH Finance Administration Division processes invoices for Pharmacy, and performs a three-way match by comparing purchase orders to invoices and receiving documents. However, since Pharmacy management does not ensure purchase orders match the approved requisitions, Finance's three-way match does not ensure the Department is only paying for approved purchases. Pharmacy management should ensure purchase orders agree with approved requisitions, and document their review on purchase orders before they are sent to Finance.

- **Requisition Forms** - Pharmacy requisition forms do not have fields for the approval signature and date. As a result, managers are not prompted to document their approval, and some managers signed in an inappropriate field, such as a box labeled "received by". DPH management indicated that, after our review, Pharmacy developed new requisition forms that contain fields for approval signatures and dates.

- **Invoice Processing** - Departments are required to mark invoices "paid" to prevent duplicate payments. We noted that Finance staff did not mark 20 (77%) of 26 invoices we reviewed "paid". While none of the invoices we reviewed was paid twice, Finance should mark the invoices "paid" to prevent duplicate payments.

Recommendations

DPH management:

1. **Require two approvals for all Pharmacy requisitions before orders are placed, ensure staff document the date approved, and ensure staff retain copies of approved requisitions.**

2. **Ensure quantities ordered do not exceed the approved requisitions, and document this review on the purchase order.**

3. **Revise the requisition form to include fields for approval signature and date.**

4. **Ensure staff mark invoices "paid" to avoid duplicate payments.**

Separation of Duties

Pharmacy uses the Health Materials Management System (HMMS) to process payments and track inventory. Pharmacy uses requisitions and purchase orders outside of HMMS, and then enters purchase orders and receipt confirmations into HMMS after ordering and receiving the items. When DPH Finance Administration Division enters invoice information in HMMS, the system automatically matches the invoice to the purchase order and receipt confirmation, and then interfaces with the County's online accounting and purchasing system (eCAPS) to generate a payment request and an automated first payment approval. The payment request is then sent to a DPH eCAPS user for required additional approvals. Pharmacy also uses HMMS to record transfers of items to health centers, which reduces Pharmacy's inventory quantities.

County Fiscal Manual (CFM) Sections 4.1.3 and 4.5.5 require that the ordering, receiving and invoice processing functions be segregated. However, we noted that there are three Pharmacy employees who can enter purchase orders, receipt confirmations and shipments to health centers in HMMS. Pharmacy procedures generally require different employees to enter these transactions, but the employees may act as backups for each other. In addition to HMMS access, two of the three employees can both order and receive goods from vendors. For example, for one of 20 purchases we reviewed, one employee ordered goods from the vendor, physically received the goods and entered the purchase order into HMMS. We also noted that all three employees have access to Pharmacy's main stockroom and can update perpetual inventory records in HMMS. While we did not identify any inappropriate purchases or inventory management issues, DPH management should separate the duties of ordering, receiving and updating inventory quantities to the extent possible.

Recommendation

5. **DPH management ensure duties of ordering, receiving and updating inventory quantities are separated to the extent possible.**

Warehousing/Inventory

Pharmacy has two stockrooms, with inventory value totaling approximately $166,000 as of June 2009. Pharmacy maintains perpetual inventory records for its main stockroom using HMMS, and for TB-DOT medications using the Pharmacy Stock Control and Audit System (PSCAS). DPH's 14 health centers also keep supplies on hand to dispense to patients.

Pharmacy Inventory

Pharmacy's perpetual inventory records are not accurate. Pharmacy's physical count of its supplies just prior to our review disagreed with their perpetual inventory records for 161 (92%) of 175 items. Pharmacy management indicated they were aware that the perpetual inventory records were not accurate, and adjusted the perpetual inventory records to agree with their physical count without investigating the reasons for the differences. Approximately three months after Pharmacy's count, DPH's Materials Management Division conducted an annual inventory count. At that time, the perpetual inventory records in HMMS and PSCAS indicated the Pharmacy had approximately $356,000 in inventory on hand. However, the physical count showed the Pharmacy only had $166,000 in inventory on hand. Subsequent to our review, Pharmacy management attempted to reconcile the inventory records to the physical count, but was unable to account for approximately $69,000 of the difference.

Pharmacy management indicated there were many reasons for the discrepancies (e.g., difficulty removing salvaged or transferred items from the inventory records; items not appropriately transferred to Pharmacy in HMMS during Pharmacy's transition from the Department of Health Services to DPH, etc.). Based on our interviews, it appears some of the inventory discrepancies may be due to a lack of training for Pharmacy staff on how to use the system. For example, when Pharmacy performed their own inventory count, Pharmacy staff did not attempt to account for all items listed as being on hand in HMMS or PSCAS. Therefore, there may have been incorrect quantities in HMMS and PSCAS that were not adjusted at that time. In addition, Pharmacy staff stated that, to expedite payments to qualify for discounts, staff enter the entire quantity on the invoice as received in HMMS, even if not all items are actually received. Pharmacy then deducts the cost of items not received from future payments, after receiving a credit memo from the vendor. However, Pharmacy does not reduce the quantities received recorded in HMMS, resulting in inaccurate inventory records. Pharmacy should only record the actual quantity of items received in the inventory system and should only pay for items that were received.

Pharmacy management believes that HMMS and PSCAS are not adequate inventory systems for pharmacies. For example, they do not have the ability to scan dispensed items. Although Pharmacy management indicated they believe HMMS does not keep accurate inventory records, DPH management has not taken action to resolve the issues. As a result, Pharmacy's inventory is susceptible to undetected loss or theft. Pharmacy management stated they are currently researching alternative inventory systems to replace HMMS. Until the new system is in place, DPH management needs to ensure Pharmacy's perpetual inventory records are accurate. After our review, DPH management indicated Pharmacy began tracking its inventory manually outside of HMMS to improve the accuracy of the inventory records.

We also noted that the CFM requires departments to have employees with no supply, procurement or warehouse responsibilities perform annual inventory counts, and compare the counts to perpetual inventory records. However, employees with procurement and/or warehouse responsibilities conducted Pharmacy's physical inventory counts, compared the counts to perpetual inventory records and adjusted the records to agree with the physical counts. For DPH Materials Management's count, staff independent of these functions did the inventory counts.

Recommendations

DPH management:

6. **Ensure Pharmacy's perpetual inventory records are accurate.**

7. **Require staff to enter the actual quantity received in HMMS and only pay for items actually received.**

8. **Ensure employees with no supply, procurement or warehouse responsibilities complete the physical inventory counts.**

9. **Ensure employees independent of those responsible for maintaining perpetual records compare the physical inventory counts to the perpetual records.**

10. **Establish procedures to investigate significant differences between physical counts and perpetual inventory records.**

Health Center Inventories

Pharmacy delivers pharmaceuticals and supplies to the DPH's 14 outlying health centers. Each health center keeps supplies on hand to dispense to patients, and reorders supplies from Pharmacy as needed. When supplies are delivered to the health centers, the staff who receive the items are required to sign and date a delivery document to indicate the goods were received.

Health centers do not use HMMS. Instead, health centers maintain manual logs to track five frequently used pharmaceuticals. The health centers do not keep inventory records for the rest of the items they have in stock. This could allow undetected shortages of pharmaceuticals and related supplies to occur at the health centers.

We compared actual quantities on hand to the manual inventory records for the five frequently used pharmaceuticals at two health centers and noted the following:

- At one health center, the actual quantities on hand for four of the five items were 8.3% less than the amount shown in the inventory records. Although health center staff were able to account for all the differences, the differences occurred because the inventory records had not been updated for approximately two weeks. Health center staff should update the inventory records as additions and deletions occur.

- One health center did not track frequently used items that were taken from the main storage area and placed in clinic areas where patients were being treated. As a result, there is a risk that items could be lost.

We also noted that health centers did not always retain documentation of pharmaceutical/supply deliveries. The two health centers we visited did not have 21 (51%) of the 41 delivery documents we requested. To ensure better accountability for pharmaceuticals and related supplies, health centers should retain delivery receipt documents. In addition, health centers did not document the date received on 24 (59%) of the 41 delivery documents we obtained from Pharmacy.

We also noted that the key to a pharmaceutical storage area at one of the two health centers was kept in an area accessible to all staff who work at the facility, even though not all staff are authorized to handle pharmaceuticals.

Pharmacy management indicated that health center staff have insufficient training for inventory controls, which may have contributed to the discrepancies noted above. To ensure that appropriate controls over inventory are in place, Pharmacy should evaluate health center staff training needs.

Recommendations

DPH management require health centers to:

11. Maintain inventory records for all items stored at the health centers, and ensure staff update perpetual inventory records as additions or deletions occur.

12. Retain documentation of shipments received at the health centers and indicate the date items were received on the delivery documents.

13. **Restrict access to pharmaceuticals to employees who are authorized to handle pharmaceuticals.**

14. **Provide inventory controls training for health center staff as needed.**

Expired Items

When pharmaceuticals expire, they can be returned to the manufacturer for disposal and, in some cases, a credit. DPH uses a disposal company to pick up expired pharmaceuticals from Pharmacy and return them to the manufacturers. The disposal company sends an itemized list to Pharmacy of the items picked up, items returned to the manufacturers and the credits received. However, at the time of our review, Pharmacy did not record the items the disposal company picked up, and relied on the disposal company to accurately report the items. This could result in lost credits. Pharmacy should record all pharmaceuticals picked up for disposal, and ensure the disposal company accounts for all items.

Recommendation

15. **DPH management ensure Pharmacy staff record pharmaceuticals picked up by the disposal company and that the disposal company accounts for all items.**

Internal Control Certification Program

The Auditor-Controller developed the Internal Control Certification Program (ICCP) to assist County departments in evaluating and improving internal controls over fiscal operations. Departments must review and evaluate controls in key fiscal areas and certify that proper controls are in place or that action is being taken to correct any deficiencies or weaknesses noted.

Many of the issues we noted in Pharmacy's procurement operations should have been identified when DPH completed the ICCP for FY 2008-09 in May 2009. However, Pharmacy's ICCP worksheets did not identify any procurement or inventory control weaknesses. In some cases, DPH indicated that some of the controls were not applicable to Pharmacy operations. DPH management should ensure that the ICCP questionnaires are accurately completed, all internal control weaknesses are identified and an improvement plan is developed to address each weakness.

Recommendation

16. **DPH management ensure the ICCP questionnaires are accurately completed, all internal control weaknesses are identified and an improvement plan is developed to address each weakness.**

COUNTY OF LOS ANGELES
Public Health

JONATHAN E. FIELDING, M.D., M.P.H.
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February 17, 2011

TO: Wendy L. Watanabe
Auditor-Controller

FROM: Jonathan E. Fielding, M.D., M.P.H.
Director and Health Officer

SUBJECT: **DEPARTMENT OF PUBLIC HEALTH PHARMACY PROCUREMENT REVIEW**

Thank you for the opportunity to review the draft report on your Audit of our Pharmacy operations. We agree with all of the recommendations contained in the report and implemented a number of corrective actions throughout the review process as your staff brought issues to our attention.

If you have any questions or need additional information, please contact Raymond Low, Chief, Audit and Investigation Division, at (323) 869-8920.

JEF:ma

c: Jonathan E. Freedman
Miles Yokota
Debbie Davenport
Daniel Hancz
Raymond Low

COUNTY OF LOS ANGELES- DEPARTMENT OF PUBLIC HEALTH

SUBJECT: DEPARTMENT OF PUBLIC HEALTH PHARMACY PROCUREMENT REVIEW

AUDITOR CONTROLLER RECOMMENDATION #1
Require two approvals for all Pharmacy requisitions before orders are placed, ensure staff document the date approved, and ensure staff retain copies of approved requisitions.

Public Health Response
We agree. The pharmacy requisition form was modified in July 2010 to obtain two approvals prior to ordering. Copies of all requisitions have been kept on file since April 2009.

AUDITOR CONTROLLER RECOMMENDATION #2
Ensure quantities ordered do not exceed the approved requisitions and document this review on the purchase order.

Public Health Response
We agree. Public Health Pharmacy ensures the quantities ordered match the approved requisitions, the invoice and the purchase order. The signed and dated purchase orders and invoices are sent to invoice processing for review before the invoice is paid. This recommendation was implemented in January 2011.

AUDITOR CONTROLLER RECOMMENDATION #3
Revise the requisition form to include fields for approval signature and date.

Public Health Response
We agree. Approval signature and date fields were added into the requisition form in May 2010.

AUDITOR CONTROLLER RECOMMENDATION # 4
Ensure Staff mark invoices as "paid" to avoid duplicate payments.

Public Health Response
We agree. A "paid" stamp was ordered, received and has been in use by the invoice processing unit since November 21, 2010.

AUDITOR CONTROLLER RECOMMENDATION # 5
DPH management ensure duties of ordering, receiving and updating inventory quantities are separated to the extent possible.

Public Health Response
We agree. Public Health Pharmacy has established separate procurement roles, utilizing every available employee in order to ensure separation of duties on ordering, receiving, and updating perpetual inventory logs. Proposed separation of duties workflow has been submitted to the auditors for review.

AUDITOR CONTROLLER RECOMMENDATION # 6
Ensure Pharmacy's perpetual inventory records are accurate

Public Health Response
We agree. Pharmacy is using a manual perpetual inventory system for all stock medications as of June 2010 and will implement a manual perpetual inventory for TB-DOT by March 1, 2011. *PILS* (PHARMACY INVENTORY AND LABELING SYSTEM) is currently being developed and tested to address this issue electronically.

AUDITOR CONTROLLER RECOMMENDATION #7
Require staff to enter the actual quantity received in HMMS and only pay for items actually received.

Public Health Response
We agree. Public Health Pharmacy is currently testing this functionality within HMMS to ensure that the actual quantity received in HMMS can be transferred over and paid for in eCAPS. Pharmacy will work with Invoice Processing and Finance to determine if this functionality is working correctly by March 1, 2011.

AUDITOR CONTROLLER RECOMMENDATION #8
Ensure employees with no supply, procurement, or warehouse responsibilities complete physical inventory counts.

Public Health Response
We agree with this recommendation and will ensure physical inventory counts are conducted by employees with no supply, procurement, or warehouse responsibilities.

AUDITOR CONTROLLER RECOMMENDATION #9
Ensure employees independent of the storekeeper and those responsible for maintaining perpetual records compare physical inventory counts to perpetual records.

Public Health Response
We agree. This recommendation has been implemented.

AUDITOR CONTROLLER RECOMMENDATION #10
Establish procedures to investigate significant differences between physical counts and perpetual inventory records.

Public Health Response
We agree and will develop appropriate procedures by March 1, 2011.

AUDITOR CONTROLLER RECOMMENDATION #11
Maintain inventory records for all items stored at the health center, and ensure staff update perpetual inventory records as additions or deletions occur.

Public Health Response
We agree. A manual inventory system will be implemented for all health centers. Training will be provided as needed. *PILS* is currently being developed and tested to address this issue electronically.

AUDITOR CONTROLLER RECOMMENDATION #12
Retain documentation of shipments received at the health centers and indicate the date items were received on the delivery documents.

Public Health Response
We agree. CHS Admin and the Pharmacy Department will take additional measures to ensure that Clinic Dispensary policy number 240 is being followed. Consultant pharmacists will perform random audits to ensure compliance with this policy.

AUDITOR CONTROLLER RECOMMENDATION #13
Restrict access to pharmaceuticals to employees who are authorized to handle Pharmaceuticals.

Public Health Response
We agree. This recommendation was implemented in January 2010. The health centers have a designated dispensary where pharmaceuticals are stored. Dispensary doors have been installed with an electronic key card system where access is limited only to authorize staff and an audit trail is recorded each time the room is accessed.

AUDITOR CONTROLLER RECOMMENDATION #14
Provide inventory controls training for health center staff as needed.

Public Health Response
We agree. Training will be provided to all health centers using a manual inventory system. Upon completion of *PILS,* training will be provided to all health centers.

AUDITOR CONTROLLER RECOMMENDATION #15
DPH management ensures Pharmacy staff record pharmaceuticals picked up by the disposal company and that the disposal company accounts for all items.

Public Health Response
We agree. The Pharmacy Department will implement this recommendation by March 1, 2011.

AUDITOR CONTROLLER RECOMMENDATION #16
DPH management ensure the ICCP questionnaires are accurately completed, all internal control weaknesses are identified and an improvement plan is developed to address each weakness.

Public Health Response
We agree. This recommendation was implemented for pharmacy for FY 09/10.