

Running Balance

Calculating and reconciling a running balance is **good practice**.

The running balance is intended to discourage, and help identify, diversion of CDs.

It allows you to identify and rectify discrepancies quickly, e.g. not entering a delivery or prescription.

Accountability for maintaining the running balance and dealing with any discrepancies lies with the GP in charge, and not with the person who has been delegated the day-to-day responsibility.

Calculate the running balance after each transaction. At the same time, physically count (reconcile) that stock line.

Once a week, reconcile the running balance for your **entire** CD stock, this includes expired stock and items waiting to be collected. If you are a busy dispensary you may need to reconcile your stock more frequently.

Reconcile the balances by working your way through the Controlled Drug Register (CDR) and finding the stock in the cabinet, rather than the other way around. It is easier to notice you have not counted actual stock, than to notice you

have missed a page in the CDR. It is, arguably, more important to find that stock is missing than to find extra. However, an accumulation of extra stock is tempting for a thief and indicates something is amiss with your processes and workflow.

Count in pairs – when a discrepancy is only one or two tablets, are they lost or were they miscounted last time?

Ensure that the practice gives you protected time to complete this task.

Record the reconciliation in the CDR, whether or not the balance is correct.

If the balance is incorrect, then investigate the origin of the discrepancy.

When you have resolved the discrepancy, make another entry in the CDR.

If you are unable to resolve the discrepancy within 48 hours you will need to inform the Accountable Officer.