
AL Rule 680-X-3-.08.

Annual Inventory of Controlled Substances.

(1) Every pharmacy shall take an initial inventory of all controlled substances on hand on January 15, 1987 and shall take a new inventory of all stocks of controlled substances on hand on January 15th or the alternative fixed date approved by the Board of each year following the date the initial inventory was taken.

(2) The annual inventory may be taken on any fixed date which does not vary by more than six (6) months from the annual date that would otherwise apply. If the registrant elects to take the annual inventory on another fixed date, he must first petition the Board for approval of the alternative fixed date on which the annual inventory will be taken.

(3) A pharmacy registered after any annual inventory date shall take an initial inventory of all stocks of controlled substances on hand on the date it first engages in the dispensing of controlled substances. In the event such pharmacy commences business with no controlled substances on hand, the record shall indicate this fact as the initial inventory. This pharmacy shall take a new inventory of all stocks of controlled substances on hand January 15th or the alternative fixed date approved by the Board of each year following the date the initial inventory was taken.

(4) The inventory by a pharmacy must be taken either as of the opening of business or as of the closing of business. The pharmacy shall indicate on the inventory records whether the inventory was taken as of the opening of business or as of the close of business, the date the inventory was taken, followed by the signature of the person responsible for taking the inventory.

(5) In determining the number of units of each finished form of a controlled substance in a commercial container which has been opened, the pharmacy shall do as follows:

(a) If the substance is listed in Schedule II, an exact count or measure of the contents shall be made.

(b) If the substance is listed in Schedule III, IV, or V, an estimated count or measure may be made of the contents unless the container holds more than 1000 tablets or capsules in which case an exact count of the contents must be made.

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