

**IMPLEMENTATION OF AUDIT PROCEDURES IN
MANAGEMENT OF DRUG INVENTORY IN BENGKALIS
DISTRICT PUBLIC HEALTH CENTER, BENGKALIS
REGENCY: CASE STUDY AT UPT PUBLIC HEALTH CENTER,
PEMATANG DUKU**

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ABSTRACT

This study aims to analyze the implementation of audit procedures in the management of medicine supplies at the Pematang Duku Health Center UPT, Bengkalis sub-district, Bengkalis district. The results of the research show that the implementation of audit procedures in the management of medicine supplies at the Pematang Duku Public Health Center UPT has met most of the standards regulated in Minister of Health Regulation No. 72 of 2016 and Minister of Health Regulation no. 74 of 2016. Auditors use the Microsoft Excel application as a medium to systematically audit and manage drug supplies so that they comply with procedures and Professional Public Accountant Standards (SPAP). An effective and efficient audit at the UPT Puskesmas Pematang Duku is very important to ensure that medicine management runs well, transparently and according to the rules. This process aims to find problems such as loss, theft or misuse of medicine stock, which can be detrimental financially and health services and can speed up the stock tracking process and reduce errors caused. Before audit procedures were implemented at the UPT Pematang Duku Community Health Center, one of the main problems was the discrepancy between the number of drugs recorded in the system and the number of drugs actually in the warehouse. After audit procedures were implemented at the Pematang Duku Community Health Center UPT, drug inventory management experienced very positive changes, internal and external audits carried out regularly ensured that drug inventory data was more accurate and matched the quantities in the warehouse.

Keywords: *Audit, Microsoft Excel, drug management, Health Center, effectiveness, efficiency, inventory.*