

**ANALYSIS OF MEDICINE MANAGEMENT AS A BASIC CONTROL OF
MEDICINE SAFETY STOCK AT PUSKESMAS X IN
BANDAR LAMPUNG CITY**

ABSTRACT

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The objective of the study was to find out how the application of internal control over drug supplies conducted by Public Health Center (Puskesmas) X in terms of internal control standards according to the COSO (*Committee of Sponsoring Organization*). This research was important to be carried out so that Puskesmas X knew and evaluated the internal controls that existed at Puskesmas X. The type of the research was a case study with the data collection techniques used, namely interviews, documentation and literature study. The data analysis technique used was the descriptive analysis. The research results showed that Puskesmas X had implemented most of the internal controls over the drugs supply in accordance with the standards of internal control according to (*Committee of Sponsoring Organization*).

**Keywords: Drug Inventory, Internal Control, Internal Control according to
COSO**

