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## Board of Registration in Pharmacy

### Policy 2026-01: Loss or Theft of Controlled Substances

#### I. Purpose

In accordance with [247 CMR 7.04\(2\)\(g\)](#) and [20.03\(7\)](#), this policy sets forth the procedures for resident Board-licensed pharmacies and wholesalers to report confirmed losses and thefts of [controlled substances](#) to the Board of Registration in Pharmacy (Board).

#### II. Reporting Requirements

Within 7 calendar days of a controlled substance loss or theft as outlined below, the pharmacy or wholesaler must submit to the Board the *Pharmacy Loss of Controlled Substances Report (RLCS)* and DEA Form 106 (if applicable). The pharmacy or wholesaler must also comply with any other reporting requirements of the DEA, state, and local police.

**Pharmacies and wholesalers must report the following types of confirmed losses:**

- A. **All losses** related to theft, employee pilferage, or diversion no matter the quantity or schedule of the medication.
- B. All **significant** losses of Schedule II through V controlled substances.
- C. All **significant** losses of [Schedule VI controlled substances](#) that are required to be reported to the [Prescription Monitoring Program](#).

**\*\*\*Do not report unconfirmed losses.**

Please see [DEA Guidance](#) regarding what constitutes a “significant loss”.

### III. Nonreportable Losses

Unless otherwise noted above, **insignificant losses** do not require reporting. Losses determined to be insignificant after internal investigation must be documented onsite (e.g., logbook, electronic log) and tracked for adverse trending.

Regardless of drug schedule, **losses that result from a confirmed dispensing error** do not have to be reported. However, the pharmacy must comply with all requirements of [247 CMR 15.00: \*Continuous Quality Improvement Program\*](#).

Supersedes Policy 2022-01

Please direct any questions to: [DHPL-OPP.ADMIN@mass.gov](mailto:DHPL-OPP.ADMIN@mass.gov)