SECUND LOOK

CANNABIS INVENTORY RECONCILIATION WORKSHEET

Compare physical cannabis inventory with regulatory and internal records, investigate differences, and document corrective action.

Facility / Business:		**License #:**	
State / Jurisdiction:		**License Type:**	
Reconciliation Date:		**Prepared By:**	
Area / Room / Department:		**Reviewed By:**	

COUNT PHYSICAL INVENTORY → COMPARE REGULATORY RECORD → COMPARE INTERNAL RECORD → INVESTIGATE VARIANCE → DOCUMENT ROOT CAUSE → AUTHORIZED CORRECTION → VERIFY

1. Reconciliation Scope

Inventory Type	Check	Inventory Type	Check
Plant batches	■	Plants	■
Harvests / drying	■	Packages	■
Work in process	■	Finished goods	■
Testing / hold inventory	■	Transfers / receiving	■
Waste / destruction	■	Other: __________________	■

2. Physical-to-Record Inventory Reconciliation

Enter one regulated inventory item per line. Use the regulatory system required in your jurisdiction (for example, METRC where applicable). Investigate a variance before making any regulatory adjustment.

Tag / ID	Item / Strain / Product	Location	Physical Qty	Regulatory Qty	Internal Qty	Variance	Status / Notes

Total items reviewed:		**Items with variance:**		**Unresolved:**	

Quick Pre-Close Review

■ Identity / tag verified	■ Quantity verified	■ Location / status verified
■ Supporting record reviewed	■ Variance investigated	■ Unresolved item escalated

3. Variance Investigation

Complete this section for any item where physical inventory, the regulatory record, or an internal record does not agree.

Tag / Package / Plant / Harvest ID:	
Inventory description:	
Variance discovered:	
Last known correct record / event:	
First known point of difference:	
Supporting records reviewed:	
Employees / departments consulted:	

Potential Cause - check all that apply

■ Data-entry error	■ Missed activity	■ Incorrect weight / count
■ Wrong tag / identifier	■ Wrong location	■ Transfer / receiving issue
■ Harvest / production issue	■ Waste documentation issue	■ Timing / delayed entry
■ Internal-system mismatch	■ Training / SOP issue	■ Cause not yet determined

Root Cause / Findings

4. Corrective Action

Action Required	Responsible Person	Due Date	Completed	Verified By
			■	
			■	
			■	

Important: Do not falsify records, backdate documents, destroy relevant information, or make unsupported regulatory inventory adjustments. Determine what physically occurred, preserve supporting records, and follow the correction process authorized by the applicable regulator and system.

5. Final Verification

■ Physical inventory re-counted where needed	■ Regulatory record re-checked
■ Internal inventory record re-checked	■ Supporting documents retained
■ Authorized corrections completed where appropriate	■ Corrected records verified
■ Root cause documented	■ SOP / training update identified if needed
■ Follow-up reconciliation scheduled if needed	■ All unresolved items escalated

Reconciliation completed by:		**Date:**	
Management / compliance review:		**Date:**	

Operational aid only. Use with the Secund Look Cannabis Inventory Reconciliation guide and current state/regulator requirements. This worksheet does not replace applicable laws, regulator instructions, official track-and-trace training, or legal advice.