

## Employee Theft

- Is there a pre-employment screening program for employees who will have access to cash and goods?
- Are there controls on petty cash disbursements, bank deposits and withdrawals, issuance of checks, payroll, reconciliation of bank statements, and the paying of invoices?
- Is access to storage areas controlled?
- Can cash registers be tampered with?
- Is there a policy regarding how to deal with an employee caught stealing?

## Robbery

- Is cash on hand or in cash drawers kept at a minimum?
- Is cash transferred to the bank regularly, but not on a set, predictable schedule?
- Do posters and displays in windows obstruct the view into the premises or block employees' view of outside areas?
- Are employees trained in procedures to follow during and after a robbery?
- Does the business operate late at night? Businesses that operate late at night are more susceptible to robbery.
- Is the business located in an area where there is a high incidence of robbery?
- Are employees trained in procedures to follow during and after a robbery?
- Are there established "buddy" procedures for opening and closing the business?
- Are employees advised to observe and report suspicious persons and activities in and around the business?

## Burglary

- Would it be easy for a burglar to gain entry into the premises when it is closed for business?
- Are there equipment, structures, or obstructions, such as overgrown foliage, that could provide the burglar with cover to work without fear of being seen?
- Are all doors, windows, and other openings securely locked when the business is closed?
- Are interior and exterior lighting levels adequate?
- Are exterior lighting fixtures protected against breakage?