

# CHECKLIST FOR PROTECTION

## Against Workplace Fraud and Embezzlement

- |     |    |  |
|-----|----|--|
| Yes | No | Does your business require two signatures on every check?                              |
| Yes | No | Are accounting personnel prohibited from being signers on bank accounts?               |
| Yes | No | Are all employees who handle checks and cash bonded?                                   |
| Yes | No | Does your business keep the check supply under lock and key?                           |
| Yes | No | Does your business use a high quality check stock that would be difficult to scan?     |
| Yes | No | Are two people involved in computing payroll and remitting payroll taxes?              |
| Yes | No | Does your business have internal control policies?                                     |
| Yes | No | Does your business check bank records to verify authorized signers on signature cards? |
| Yes | No | Does your business have tested policies on cash transactions?                          |
| Yes | No | Does your business have an effective audit committee?                                  |
| Yes | No | Does your business have a policy restricting internet gambling in the workplace?       |

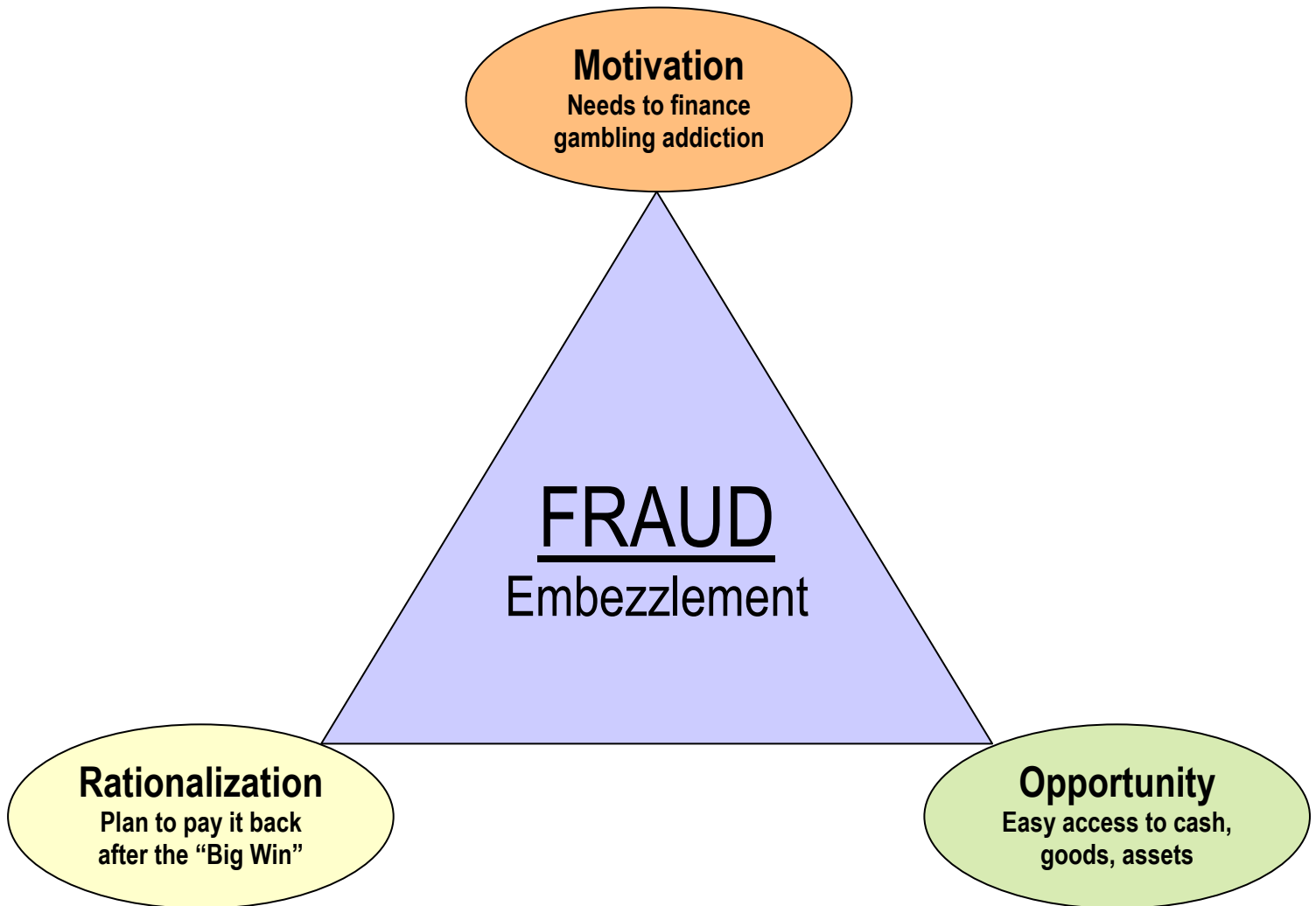
*Fraud is most often detected by accident, through a whistleblower, or an internal audit.*

*Experts say in almost every situation fraud is detected, the guilty party is the person above suspicion.*

**If answers to some of these questions are "NO", consider consulting a professional financial advisor to change policies and procedures to protect your business.**

# PROBLEM GAMBLERS IN THE WORKPLACE

## The Fraud/Embezzlement Triangle



**Slash potential for fraud/embezzlement by eliminating or reducing any one of the three elements in this triangle.**

1. Establish a policy prohibiting gambling in the workplace.
2. Keep a close watch on the movement of company money.
3. Consider having different people input data and output payments.
4. Watch for signs of problem gambling; provide help and support.
5. Prominently display Oregon's free confidential resource and treatment hotline for employees who think someone may have a gambling problem (1-877-MYLIMIT or [www.1877mylimit.org](http://www.1877mylimit.org)).