

EMPLOYEE THEFT *continued from page 5*

them to leave. First, however, a possible solution is to call a supervisor to remind the employee of the policy. When the supervisor arrives a discussion between the employee and the supervisor should be taken in an area that is as private as possible which could simply be off to one side. If the employee still refuses to follow company policy after a calm but firm discussion with a supervisor, then allow the employee to leave. The individuals attempting to perform the search should document the incident, retrieve video if available, and turn the matter over to those who make the disciplinary action. If other witnesses are available, obtain their statements as well.

More points to consider are: What if something is actually discovered while doing the search? Is the discovery of narcotics, such as marijuana, or a firearm covered in the scope of the search? How are those to be handled? What if the search reveals something that is suspected to be of value to the company? What are the steps to be taken?

Controls

Audit your own policies and procedures. These should be unannounced and conducted regularly.

- Watch carefully anything that involves cash or other negotiable items. There should be a number of checks and balances in place to detect problems. Bank deposits are especially vulnerable.

- How are deposits monitored? Is there a notification from the bank if a deposit is short or missing? Is that notification going to someone other than the person who deposited the money?

- Is there notification or deposit review to ensure deposits are made daily?

- Is there a requirement that deposits be made during daylight hours only? This helps prevent employees from faking a robbery and stealing the money.

- Is trash disposal controlled? Dumpsters are great places to hide property only to come back later and take it. How do they know which trash bag it's in? They tie the knot differently.

- If a company asset is missing, such as a laptop, is there a record of the serial number and description of the device available.

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