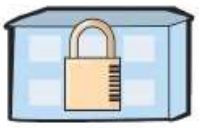
Principles of Internal Control Activities

Illustration 7-2

Physical Controls



Safes, vaults, and safety deposit boxes for cash and business papers



Locked warehouses and storage cabinets for inventories and records



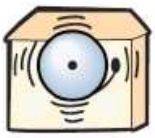
Computer facilities with pass key access or fingerprint or eyeball scans



Television monitors and garment sensors to deter theft



Time clocks for recording time worked



Alarms to prevent break-ins

SO 2 Identify the principles of internal control activities.