

ALWAYS:

NEVER:

Accountancy firms are high volume users of cheques, particularly in relation to personal and corporation taxation and cases of insolvency. Follow the advice below to help safeguard all parties from cheque fraud and always consider alternative payment methods for high value transactions.

ALWAYS:

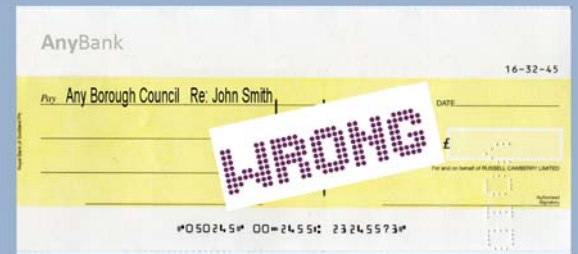
**OBTAIN
AUTHORISATION
FROM YOUR BANK
BEFORE
PERSONALISING
YOUR CHEQUES**

**Source your
cheques from
a C&CCC
accredited
printer**

*Make regular
checks on the
quality of codeline
printing*

**Submit
samples for
quality
checking on a
monthly basis**

Draw a line through
or infill all unused
space after both
the payee name
and the amount.
(Or someone could add
their own name, see right)



**USE AN
APPROVED
PRINTER AND
TONER AND
STORE PAPER
APPROPRIATELY**

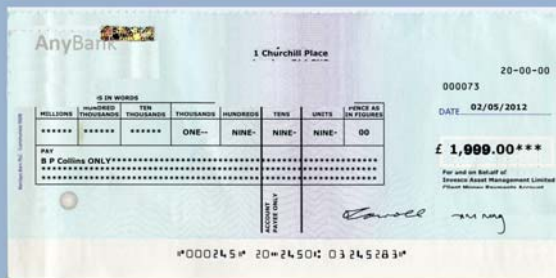
*Complete all sections
of the cheque in
permanent black or
blue ink*

**Sign against any
corrections if you
make an error or,
better still destroy
the cheque and
issue another**

**MAKE SURE
THERE IS AS
LITTLE SPACE
AS POSSIBLE
BETWEEN WORDS**

*Store cheques
securely*

**Use the word
ZERO rather
than NIL**
(NIL can be changed to
NINE, see right)



**Undertake
regular audits of
cheque stock
and working
cheque books**

**Use envelopes
that do not reveal
the contents if
sending cheques
by post**

**CHECK YOUR
STATEMENTS**

NEVER:

**SIGN A
CHEQUE AND
LEAVE THE
PAYEE BLANK**