



The risk of fraud is stronger than ever. So are our solutions.

Today, an estimated three out of four companies have experienced payment fraud or fraud attempts. The cost to U.S. businesses and their customers totals billions of dollars a year, and the number of incidents continues to grow at an alarming rate.

What makes fraud so prevalent and so difficult to detect? Heading the list is today's technology. Inexpensive computers and scanners – along with off-the-shelf software and laser printing technology – are readily available, allowing criminals to produce high-quality fraudulent checks or fake identification.

Those seeking to commit fraud through the Internet are using increasingly sophisticated phishing attempts, viruses distributed through email, and keylogging spyware (used to record online banking credentials such as user IDs and password combinations).

Fraud attempts are not always external to your company.

Criminals are continually looking for new types of lucrative fraud. We advise our clients to be especially alert to the following examples that may involve employees, merchants or vendors:

- Alterations to a legitimate check, including a forged signature or altered amount.
- Counterfeit checks, which can include a replica of your company check with a scanned image of your logo, or a check from a fictitious company.
- Fraudulent electronic debits, including fraudulent instruction to initiate ACH debits for consumer payments received via Internet or telephone; checks returned for fraud that in turn are converted to an electronic transaction and presented through ACH; and other converted checks returned as fraudulent or unauthorized.
- Electronic credits or outbound wire transfers sent in payment for fraudulent purposes.
- Consumer credit card fraudulent purchases, sent by Internet or telephone from "card not present" merchants or from merchants not validating the CVV2 number on the card for purchases; stored value cards or card numbers that are stolen and used to make purchases.

(continued)

Fraud Statement Guide

Ying-Ying Zheng



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