

**2,690**  
real cases of occupational fraud

from **125** countries

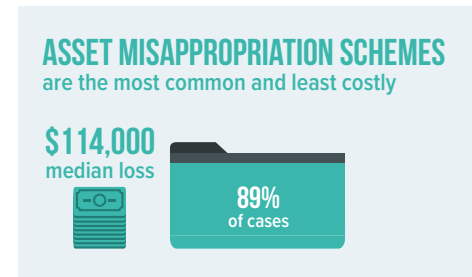
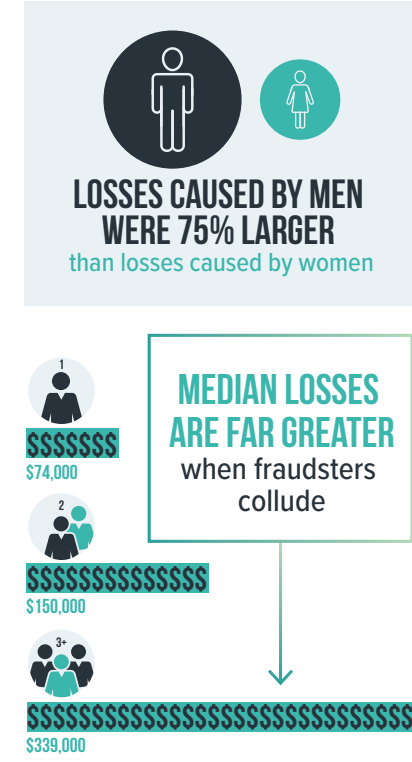
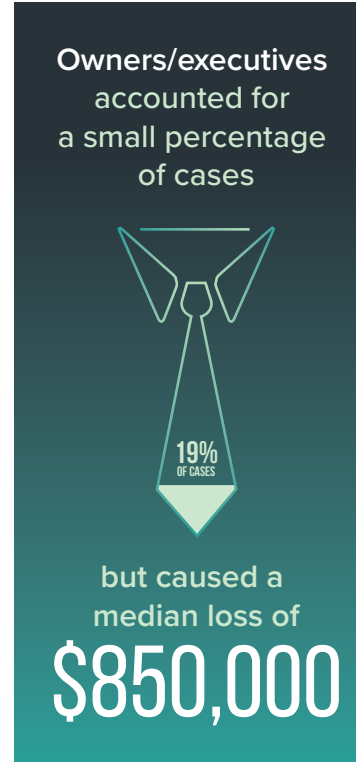
in **23** industry categories



**INTERNAL CONTROL WEAKNESSES** WERE RESPONSIBLE FOR NEARLY **HALF OF FRAUDS**



**ALL 18 ANTI-FRAUD CONTROLS** ANALYZED WERE ASSOCIATED WITH **LOWER FRAUD LOSSES** AND **QUICKER DETECTION**



**\$800,000** median loss

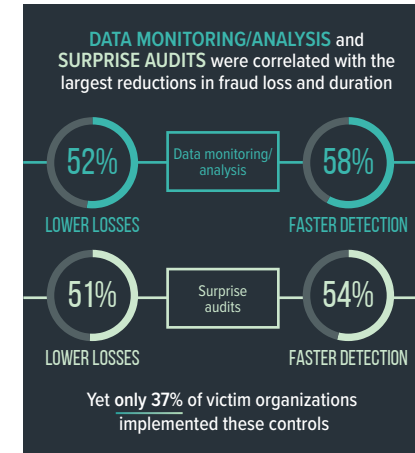
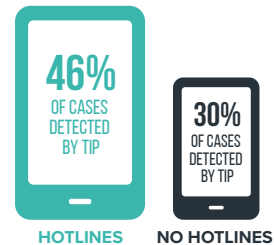


**TIPS** are by far the most common initial detection method



**EMPLOYEES** provide over half of tips, and nearly 1/3 come from **OUTSIDE PARTIES**

**ORGANIZATIONS WITH HOTLINES** detect fraud by tips more often



**85%** OF FRAUDSTERS DISPLAYED AT LEAST ONE BEHAVIORAL **RED FLAG OF FRAUD**

