Our study includes data on the characteristics of fraudsters who target government organizations. This information can help organizations assess their internal fraud risk and focus their anti-fraud programs where those risks are highest.*

While median losses indicate the typical harm caused by fraudsters, the top quartile in each category shows that a significant portion of these cases are much more costly.

*All loss amounts are expressed in terms of U.S. dollars, which is how respondents reported this information in the Global Fraud Survey.
These were the 5 most common departments in which fraud occurred:

- Executive/upper management: 17%
- Operations: 15%
- Accounting: 11%
- Purchasing: 11%
- Administrative support: 7%

Fraudsters over age 45 stole almost 3x more than those below 45.

**Median Age**
- 45 years old
- Median loss: $90,000
- <45 years old
- Median loss: $250,000

**Gender**
- 69% of frauds were committed by men
- Losses caused by men were 71% larger than those caused by women
- Male: $180,000
- Female: $105,000

**Collusion**
- 36% 1 Perpetrator
- Median loss: $48,000
- 64% 2+ Perpetrators
- Median loss: $238,000
### Behavioral Red Flags

85% of fraudsters displayed at least one behavioral red flag.

The 5 most common red flags were:

- **40%** Living beyond means
- **23%** Financial difficulties
- **20%** Unusually close association with vendor/customer
- **16%** Bullying or intimidation
- **12%** Control issues, unwillingness to share duties

### Tenure

Mediation loss was 50% larger in frauds committed by long-term employees.

<table>
<thead>
<tr>
<th>Median Loss</th>
<th>Percent of Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>≤ 5 years</td>
<td>$100,000</td>
</tr>
<tr>
<td>6+ years</td>
<td>$150,000</td>
</tr>
<tr>
<td>≤ 5 years</td>
<td>42%</td>
</tr>
<tr>
<td>6+ years</td>
<td>58%</td>
</tr>
</tbody>
</table>