

MAKE AN IMPACT: HOW TO USE THE REPORT

Occupational Fraud 2024: A Report to the Nations analyzes 1,921 real cases of occupational fraud that were investigated between January 2022 and September 2023. The findings presented in this report can be used by anti-fraud professionals, organizational management, and others to improve their fraud prevention, detection, and response efforts.

INFORM YOUR FRAUD RISK ASSESSMENTS.

Use heat maps to understand the frequency and significance of occupational fraud risks.

- **PAGE 13:** Which Asset Misappropriation Schemes Present the Greatest Risk?
- **PAGE 36:** What Are the Most Common Occupational Fraud Schemes in Various Industries?
- **PAGE 56:** What Are the Most Common Occupational Fraud Schemes in High-Risk Departments?

Less risk

More risk

BENCHMARK YOUR ANTI-FRAUD PROGRAM.

Compare the components of your anti-fraud program against other organizations.

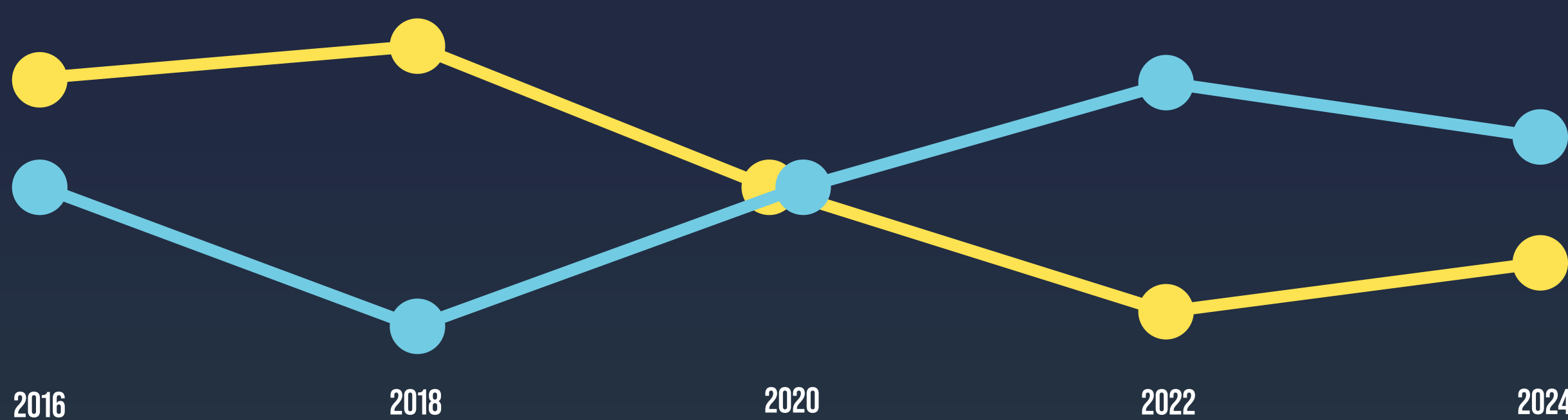
- **PAGE 38:** What Anti-Fraud Controls Are Most Common?
- **PAGE 44:** How Do Anti-Fraud Controls Vary by Size of Victim Organization?
- **PAGES 82-97:** What Anti-Fraud Controls Are the Most Common in the Region?



IMPROVE YOUR FRAUD PREVENTION AND DETECTION EFFORTS.

Recognize how frauds are most commonly and most quickly detected. Implement the controls that are most effective at preventing and detecting fraud.

- **PAGE 24:** How Is Occupational Fraud Initially Detected?
- **PAGE 24:** Who Reports Occupational Fraud?
- **PAGE 25:** How Does Detection Method Relate to Fraud Loss and Duration?
- **PAGE 26:** What Formal Reporting Mechanisms Did Whistleblowers Use?
- **PAGE 40:** How Does the Presence of Anti-Fraud Controls Relate to Median Loss?
- **PAGE 41:** How Does the Presence of Anti-Fraud Controls Relate to the Duration of Fraud?



SELL FRAUD PREVENTION TO MANAGEMENT AND CLIENTS.

Demonstrate the risk of occupational fraud to your organization and show the ROI on anti-fraud investments.

- **PAGE 9:** The Global Cost of Fraud
- **PAGE 40:** How Does the Presence of Anti-Fraud Controls Relate to Median Loss?
- **PAGES 42-43:** The Importance of Providing Fraud Awareness Training



UNDERSTAND WHO PUTS YOUR ORGANIZATION AT THE GREATEST RISK.

Identify what groups are associated with more frequent or more costly incidents of fraud. Recognize the most common behavioral red flags of fraud to identify high-risk individuals.

- **PAGE 55:** What Departments Pose the Greatest Risk for Occupational Fraud?
- **PAGE 57:** Profile of a Fraudster
- **PAGES 68-69:** Behavioral Red Flags of Fraud



84% of all fraudsters displayed at least one **BEHAVIORAL RED FLAG**



EDUCATE OTHERS ABOUT OCCUPATIONAL FRAUD AND WAYS TO EFFECTIVELY COMBAT IT.

Download and share with management, clients, or your anti-fraud team. Use charts, graphs, and findings from the report in your own internal or external presentations. Include customized points in discussions with management or clients, or as part of fraud awareness training programs.

- **PAGES 4-5:** Key Findings
- Full report at [ACFE.com/RTTN](https://www.acfe.com/RTTN)
- Charts and slides at [ACFE.com/RTTN](https://www.acfe.com/RTTN)

