

ACFE Question	Survey Questions	Question Type	Yr Deleted	Yr Added	SAS Variable	SAS Coding
20022005	Time marker: Frauds occurring in 2002-2005				T20022005	Yes=1 / No=0
20062009	Time marker: Frauds occurring in 2006-2009				T20062009	Yes=1 / No=0
20102015	Time marker: Frauds occurring in 2010-2015				T20102015	Yes=1 / No=0
<b>Q2</b>	<b>The gross loss (a) of the largest occupational fraud case investigated within the last two years</b>	Dollar			Q2N	Natural Log (b)
Q6	The perpetrator(a) misappropriated cash or other assets from the victim organization	Yes/No			Q6SAS	Yes=1 / No=0
<b>Q7</b>	<b>The approximate total dollar value of all the assets that were misappropriated.</b>	Dollar			Q7N	Natural Log (b)
Q8	The perpetrator misappropriated cash from the victim organization. (a)	Yes/No			Q8SAS	Yes=1 / No=0
<b>Q9</b>	<b>The approximate dollar amount of cash that was misappropriated.</b>	Dollar			Q9N	Natural Log (b)
Q10	The perpetrator misappropriated cash receipts (a).	Yes/No			Q10SAS	Yes=1 / No=0
<b>Q10A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q10aN	Natural Log (b)
Q11	The perpetrator(a) misappropriated cash receipts before they were recorded on the victim organization's books	Yes/No			Q11SAS	Yes=1 / No=0
<b>Q11A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q11aN	Natural Log (b)
Q12	The perpetrator(a) misappropriated cash receipts after they were recorded on the victim organization's books.	Yes/No			Q12SAS	Yes=1 / No=0
<b>Q12A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q12aN	Natural Log (b)
Q13	The perpetrator(a) misappropriated cash disbursements (a).	Yes/No			Q13SAS	Yes=1 / No=0
<b>Q13A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q13aN	Natural Log (b)
Q14	Billing fraud - the perpetrator(a) submitted/processed fraudulent invoices or purchased personal items with company credit cards or charge accounts.	Yes/No			Q14SAS	Yes=1 / No=0
<b>Q14A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q14aN	Natural Log (b)
Q15	Payroll fraud - the perpetrator(a) falsified payroll information or caused non-employees to be added to the payroll.	Yes/No			Q15SAS	Yes=1 / No=0
<b>Q15A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q15aN	Natural Log (b)
Q16	Check tampering - the perpetrator(a) wrote/altered/forged fraudulent or unauthorized checks drawn on the victim organization's bank accounts.	Yes/No			Q16SAS	Yes=1 / No=0
<b>Q16A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q16aN	Natural Log (b)
Q17	Expense reimbursement fraud - the perpetrator(a) claimed reimbursement for fictitious or inflated expense account items.	Yes/No			Q17SAS	Yes=1 / No=0
<b>Q17A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q17aN	Natural Log (b)
Q18	Fraudulent cash register disbursements - the perpetrator(a) processed fraudulent void or refund transactions on a cash register/till.	Yes/No			Q18SAS	Yes=1 / No=0
<b>Q18A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q18aN	Natural Log (b)
Q19	The perpetrator(a) misappropriated cash on hand (a).	Yes/No			Q19SAS	Yes=1 / No=0
<b>Q19A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q19aN	Natural Log (b)
Q20	The perpetrator(a) misappropriated non-cash assets that belonged to the company.	Yes/No			Q20SAS	Yes=1 / No=0
<b>Q21</b>	<b>The approximate dollar value of the non-cash assets that were misappropriated.</b>	Dollar			Q21N	Natural Log (b)
Q22	The perpetrator(a) misappropriated physical, non-cash assets (a).	Yes/No			Q22SAS	Yes=1 / No=0
<b>Q22A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q22aN	Natural Log (b)
Q23	The perpetrator(a) misappropriated securities/non-cash investments (a).	Yes/No			Q23SAS	Yes=1 / No=0
<b>Q23A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q23aN	Natural Log (b)
Q24	The perpetrator(a) misappropriated proprietary information (a).	Yes/No			Q24SAS	Yes=1 / No=0
<b>Q24A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q24aN	Natural Log (b)
Q25	The perpetrator(a) misappropriated other types of non-cash assets.	Yes/No			Q25SAS	Yes=1 / No=0
<b>Q25A</b>	<b>The specific amount in whole numbers, in U.S. dollars.</b>	Dollar			Q25aN	Natural Log (b)
Corruption	Yes, if the answer to Q26, Q27, Q28 or q29 is "yes"	Yes/No			CorptSAS	Yes=1 / No=0
Q26	The perpetrator(a) accepted or paid a bribe (a) to facilitate a fraud.	Yes/No			Q26SAS	Yes=1 / No=0
Q27	The perpetrator(a) accepted or paid an unreported gift (a).	Yes/No			Q27SAS	Yes=1 / No=0
Q28	The perpetrator(a) extorted payments or other benefits from a third party.	Yes/No			Q28SAS	Yes=1 / No=0
Q29	The perpetrator(a) made a non-arm's-length transaction on behalf of the victim organization when the perpetrator(a) had a hidden economic or personal interest in another party to the transaction (a).	Yes/No			Q29SAS	Yes=1 / No=0

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Q30	The total dollar loss caused by the perpetrator's participation in all of the corrupt practices listed above.	Dollar			Q30N	Natural Log (b)
Q31	The scheme involved fraudulent manipulation of the financial statements in order to make the organization appear more or less profitable than it really was.	Yes/No			Q31SAS	Yes=1 / No=0
Q32	The financial statements were falsified to make the organization appear less profitable or more profitable.	Choice			Q32	
	Choice - More Profitable				Q32SASMP	Yes=1 / No=0
	Choice - Less Profitable				Q32SASLP	Yes=1 / No=0
Q33	The financial statements were misstated by the following amount.	Dollar			Q33N	Natural Log (b)
Q35	Reporting fictitious or overstated revenues (a)	Yes/No			Q35SAS	Yes=1 / No=0
Q36	Concealing or understating liabilities or expenses (a)	Yes/No			Q36SAS	Yes=1 / No=0
Q37	Recording revenue or expenses in the wrong period (a)	Yes/No			Q37SAS	Yes=1 / No=0
Q38	Improperly valuing assets (a)	Yes/No			Q38SAS	Yes=1 / No=0
Q39	Failing to disclose significant information (a)	Yes/No			Q39SAS	Yes=1 / No=0
Q40	Other	Yes/No			Q40SAS	Yes=1 / No=0
Q41	The amount of time in months that the scheme had been ongoing before it was initially discovered.	Time			Q41	
Q42	The fraud was first discovered by the following (choose one)					
	Tip or complaint				Q42SASTP	Yes=1 / No=0
	Internal audit				Q42SASIA	Yes=1 / No=0
	External audit				Q42SASEA	Yes=1 / No=0
	Internal Control				Q42SASIC	Yes=1 / No=0
	Notification by law enforcement				Q42SASNF	Yes=1 / No=0
	By accident				Q42SASAC	Yes=1 / No=0
	Confession of fraudster				Q42SASCF	Yes=1 / No=0
	Don't know					
	Other				Q42SASOT	Yes=1 / No=0
	Note: The 2009 and 2011 ACFE Survey asked for more detail than in ACFE database. In Q42, the following were categorized as "internal controls, including management review:" account reconciliation, examination of documents, IT controls, management review and surveillance and employee monitoring. In Q42Alt, the responses are provided as given by the CFE					
	Note: The early year, ACFE Survey allowed Multiple Responses. The multiple responses are noted in Q42.					
	MS-Internal controls					
	MS-Internal audit					
	MS-External audit					
	MS-Tip					
	MS-Notification by law enf.					
	MS-Accident					
	MS-Don't know					
	The MS responses are provided in separate columns for researcher consideration.					
Q43	The tip or complaint was submitted through a hotline or some other formal reporting mechanism.	Yes/No			Q43SAS	Yes=1 / No=0
	What type of reporting mechanism was used to submit the tip or complaint?				Q43SASTP	
	Telephone hotline				Q43SASWB	
	Web-based/online reporting form				Q43SASOt	
	Other reporting mechanism					
Q44	The following was the source of the tip or complaint (choose one)	Choice			not coded	
Q44A	An employee				not coded	
Q44B	A customer				not coded	
Q44C	A vendor				not coded	

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Q44D	A competitor				not coded	
Q44E	A shareholder or company owner				not coded	
Q44F	An anonymous or unknown source				not coded	
Q44G	Other				not coded	
Q45	The following best describes the victim organization (choose one)	Choice				
	Government agency				Q45SASGv	Yes=1 / No=0
	Publicly traded company				Q45SASPb	Yes=1 / No=0
	Privately held company				Q45SASPr	Yes=1 / No=0
	Not-for-profit organization				Q45SASNP	Yes=1 / No=0
	Other				Q45SASOt	Yes=1 / No=0
Q46	The number of employees that worked for the victim organization at the time the fraud occurred	Number			Q46	
Q47	The victim organization's approximate gross annual revenue (a) in U.S. dollars at the time the fraud occurred	Dollar			Q47N	Natural Log
Q48	The number of years that the victim organization had been in business at the time the fraud occurred.	Time	2013/14		48	
Q49	The following best describes the victim organization's industry (choose one)	Choice				
	Agriculture, forestry, fishing, and hunting				Q49SASAg	Yes=1 / No=0
	Arts, entertainment, and recreation				Q49SASAt	Yes=1 / No=0
	Banking/financial services				Q49SASBk	Yes=1 / No=0
	Communications/publishing				Q49SASCm	Yes=1 / No=0
	Construction				Q49SASCn	Yes=1 / No=0
	Education				Q49SASEd	Yes=1 / No=0
	Government and public administration				Q49SASGv	Yes=1 / No=0
	Healthcare				Q49SASHc	Yes=1 / No=0
	Insurance				Q49SASIn	Yes=1 / No=0
	Manufacturing				Q49SASMa	Yes=1 / No=0
	Mining				Q49SASMi	Yes=1 / No=0
	Oil and gas				Q49SASOG	Yes=1 / No=0
	Real estate				Q49SASRE	Yes=1 / No=0
	Religious, charitable, or social services				Q49SASRC	Yes=1 / No=0
	Retail				Q49SASRt	Yes=1 / No=0
	Services—professional				Q49SASSr	Yes=1 / No=0
	Services—other (coded with services Professional)					
	Technology				Q49SASTc	Yes=1 / No=0
	Telecommunications				Q49SASTI	Yes=1 / No=0
	Transportation and warehousing				Q49SASTW	Yes=1 / No=0
	Utilities				Q49SASUt	Yes=1 / No=0
	Wholesale trade				Q49SASWT	Yes=1 / No=0
	Other				Q49SASOt	Yes=1 / No=0
Q50Ctry	The fraud occurred in the following country	Choice				
Q50Regn	The fraud occurred in the following region	Choice				
	Note: In the 2014 RTTN, the regions were adjusted to reflect the following:					
	US				Q50SASUS	Yes=1 / No=0
	Canada				Q50SASCa	Yes=1 / No=0
	Latin America and Caribbean				Q50SASLAC	Yes=1 / No=0
	East Asia and Pacific				Q50SASEAP	Yes=1 / No=0
	Eastern Europe and Central Asia				Q50SASEECA	Yes=1 / No=0
	Western Europe				Q50SASWE	Yes=1 / No=0
	Middle East and North Africa				Q50SASMENA	Yes=1 / No=0
	Southern Asia				Q50SASSA	Yes=1 / No=0

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	Sub-Sahara Africa				Q50SASSSA	Yes=1 / No=0
	Note: In the column labeled "country," for those countries with fewer than three responses, the region was substituted for country.					
	Note the RTTNs for 2010, 2012 and 2014 include the country data as well. The countr data is NOT coded.					
Q50USnUS	The fraud occurred in the United States or in another country	Choice				
	United States				Q50USnUS	US=1
	Another country					Non US=0
Q51	The victim organization had the following anti-fraud controls in use at the time of the fraud (c)	Yes/No				
Q51A	A fraud hotline or other anonymous reporting mechanism	Yes/No			Q51ASAS	Yes=1 / No=0
Q51B	An internal audit or fraud examination department	Yes/No			Q51BSAS	Yes=1 / No=0
Q51C	Surprise audits performed on a frequent basis	Yes/No			Q51CSAS	Yes=1 / No=0
Q51D	Independent audits of the organization's financial statements (a)	Yes/No			Q51DSAS	Yes=1 / No=0
Q51E	Independent audits of the organization's internal controls over financial reporting	Yes/No			Q51ESAS	Yes=1 / No=0
Q51F	Regular management review (a)	Yes/No			Q51FSAS	Yes=1 / No=0
Q51G	Mandatory rotation of job duties or mandatory vacations	Yes/No			Q51GSAS	Yes=1 / No=0
Q51H	Rewards for whistleblowers	Yes/No			Q51HSAS	Yes=1 / No=0
Q51I	A fraud awareness or ethics training program for employees	Yes/No			Q51ISAS	Yes=1 / No=0
Q51J	A fraud awareness or ethics training program for managers/executives and	Yes/No			Q51JSAS	Yes=1 / No=0
Q51K	A formal anti-fraud or fraud prevention policy	Yes/No			Q51KSAS	Yes=1 / No=0
Q51L	A formal code of conduct	Yes/No			Q51LSAS	Yes=1 / No=0
Q51M	An independent audit committee	Yes/No			Q51MSAS	Yes=1 / No=0
Q51N	Management certification of the organization's financial statements	Yes/No			Q51NSAS	Yes=1 / No=0
Q51O	Employee support programs (a)	Yes/No			Q51OSAS	Yes=1 / No=0
Q51P	Formal fraud risk assessment mechanism			2013/14	Q51PSAS	Yes=1 / No=0
Q51Q	A dedicated fraud department, function, or team			2013/14	Q51QSAS	Yes=1 / No=0
Q51R	Proactive data monitoring and/or analysis			2013/14	Q51RSAS	Yes=1 / No=0
Q53	The victim organization conducted a background check on the perpetrator prior to the investigation of this fraud (a).				Q53SAS	Yes=1 / No=0
	Yes					
	No					
	Don't know					
Q54	The victim organization conducted the following types of background checks on the perpetrator prior to the investigation of this fraud (Choose all that apply)	Choice			not coded	
Q54A	Criminal background check				not coded	
Q54B	Employment history background check				not coded	
Q54C	Credit check				not coded	
Q54D	Other				not coded	
Q55	Did the background check(a) conducted on the perpetrator prior to the investigation of this fraud reveal any previous or existing red flags about the perpetrator (a)?					
Q56	According to the CFE the following was the most important contributing factor that allowed this fraud to occur. (Choose one)	Choice				
	Lack of internal controls (a)				Q56SASIC	Yes=1 / No=0
	Override of existing internal controls				Q56SASOV	Yes=1 / No=0
	Poor tone at the top (a)				Q56SASTn	Yes=1 / No=0
	Lack of management review (a)				Q56SASMR	Yes=1 / No=0
	Lack of employee fraud education				Q56SASFE	Yes=1 / No=0
	Lack of competent personnel in oversight roles				Q56SASCP	Yes=1 / No=0
	Lack of independent checks/audits				Q56SASAU	Yes=1 / No=0
	Lack of reporting mechanism (a)				Q56SASRM	Yes=1 / No=0

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	Lack of clear lines of authority				Q56SASLA	Yes=1 / No=0
	Other				Q56SASOt	Yes=1 / No=0
Q57	The victim organization altered its existing internal controls or enacted new controls in response to the discovery of this fraud.	Yes/No		2011/12	Q57SAS	Yes=1 / No=0
	Yes					
	No					
	Don't know					
Q58	The victim organization implemented or modified the following controls in response to the discovery of this fraud.(Choose all that apply)	Choice		2011/12		
Q58A	Increased segregation of duties			2011/12	Q58ASAS	Yes=1 / No=0
Q58B	A fraud awareness or ethics training program for employees			2011/12	Q58BSAS	Yes=1 / No=0
Q58C	A fraud awareness or ethics training program for managers/executives			2011/12	Q58CSAS	Yes=1 / No=0
Q58D	A formal anti-fraud or fraud prevention policy			2011/12	Q58DSAS	Yes=1 / No=0
Q58E	A formal code of conduct			2011/12	Q58ESAS	Yes=1 / No=0
Q58F	An independent audit committee			2011/12	Q58FSAS	Yes=1 / No=0
Q58G	Management certification of the financial statements			2011/12	Q58GSAS	Yes=1 / No=0
Q58H	Employee support programs (a)			2011/12	Q58HSAS	Yes=1 / No=0
Q58I	A fraud hotline or other anonymous reporting mechanism			2011/12	Q58ISAS	Yes=1 / No=0
Q58J	An internal audit or fraud examination department			2011/12	Q58JSAS	Yes=1 / No=0
Q58K	Surprise audits performed on a frequent basis			2011/12	Q58KSAS	Yes=1 / No=0
Q58L	Independent audits of the organization's financial statements (a)			2011/12	Q58LSAS	Yes=1 / No=0
Q58M	Independent audits of the organization's internal controls over financial reporting			2011/12	Q58MSAS	Yes=1 / No=0
Q58N	Management review (a)			2011/12	Q58NSAS	Yes=1 / No=0
Q58O	Mandatory rotation of job duties or mandatory vacations			2011/12	Q58OSAS	Yes=1 / No=0
Q58P	Rewards for whistleblowers			2011/12	Q58PSAS	Yes=1 / No=0
Q58Q	Other			2011/12	Q58QSAS	Yes=1 / No=0
Q59	The amount of perpetrators involved in the fraud scheme	Number				
Q60	The age of the principal perpetrator	Age				
Q61	The principal perpetrator worked for the victim organization (Choose one)	Choice				
	Less than one year				Q61SASL1	Yes=1 / No=0
	1-5 years				Q61SAS15	Yes=1 / No=0
	Less than 6 years				Q61SAS05	Yes=1 / No=0
	6-10 years				Q61SAS61	Yes=1 / No=0
	More than 10 years				Q61SAS10	Yes=1 / No=0
	More than 6 years				Q61SAS6p	Yes=1 / No=0
Q62	The following best describes the principal perpetrator's position within the victim organization (Choose one)	Choice				
	Employee				Q62SASEm	Yes=1 / No=0
	Manager/supervisor				Q62SASMg	Yes=1 / No=0
	Owner/executive/officer/director				Q62SASOW	Yes=1 / No=0
	Other				Q62SASOt	Yes=1 / No=0
	Owner/executive/officer/director or Manager/supervisor				Q62SASOM	Yes=1 / No=0
Q63	The following best describes the department in which the principal perpetrator worked (Choose one)	Choice				
	Executive/upper management				Q63SASEx	Yes=1 / No=0
	Board of directors				Q63SASBd	Yes=1 / No=0
	Accounting				Q63SASAc	Yes=1 / No=0
	Sales				Q63SASSI	Yes=1 / No=0
	Operations (a)				Q63SASOp	Yes=1 / No=0
	Legal				Q63SASLg	Yes=1 / No=0

ACFE Question	Survey Questions	Question Type	Yr Deleted	Yr Added	SAS Variable	SAS Coding
	Finance				Q63SASFn	Yes=1 / No=0
	Human Resources				Q63SASHR	Yes=1 / No=0
	Information technology				Q63SASIT	Yes=1 / No=0
	Internal audit				Q63SASIA	Yes=1 / No=0
	Marketing				Q63SASMk	Yes=1 / No=0
	Purchasing/procurement				Q63SASPu	Yes=1 / No=0
	Customer service/relations				Q63SASCS	Yes=1 / No=0
	Warehousing, inventory, shipping				Q63SASWh	Yes=1 / No=0
	Research and development				Q63SASRD	Yes=1 / No=0
	Other				Q63SASOt	Yes=1 / No=0
	Manufacturing and production				Q63SASMa	Yes=1 / No=0
Q64	The principal perpetrator's approximate annual income: (Choose one)	Choice	2013/14			
	Less than US\$50,000		2013/14		Q64SL50	Yes=1 / No=0
	US\$50,000 - 99,999		2013/14		Q64S501	Yes=1 / No=0
	US\$100,000 - 149,999		2013/14		Q64S1150	Yes=1 / No=0
	US\$150,000 - 199,999		2013/14		Q64S1502	Yes=1 / No=0
	US\$200,000 - 499,999		2013/14		Q64S2500	Yes=1 / No=0
	US\$500,000 or more		2013/14		Q64S500K	Yes=1 / No=0
	Don't know		2013/14			
Q65	The principal perpetrator's gender (Choose one)	Choice				
	Male				Q65SASMI	Yes=1 / No=0
	Female				Q65SASFm	Yes=1 / No=0
Q66	The principal perpetrator's education level (Choose one)	Choice				
	High school graduate or less				Q66SASHS	Yes=1 / No=0
	Some college/university				Q66SASSC	Yes=1 / No=0
	College/university degree				Q66SASCo	Yes=1 / No=0
	Postgraduate degree				Q66SASPG	Yes=1 / No=0
	Other				Q66SASOt	Yes=1 / No=0
	Don't know					
Q67	According to the CFE the perpetrator displayed the following behavioral warning signs before the scheme was detected (Choose all that apply)	Choice				
Q67A	Addiction problems (a)				Q67ASAS	Yes=1 / No=0
Q67B	Financial difficulties or high personal debt				Q67BSAS	Yes=1 / No=0
Q67C	Living beyond his/her means				Q67CSAS	Yes=1 / No=0
Q67D	Recent divorce or family problems				Q67DSAS	Yes=1 / No=0
Q67E	Past legal problems (a)				Q67ESAS	Yes=1 / No=0
Q67F	Unusual irritability, suspiciousness, or defensiveness				Q67FSAS	Yes=1 / No=0
Q67G	Frequent complaints about inadequate pay				Q67GSAS	Yes=1 / No=0
Q67H	Frequent complaints about lack of authority or having been passed over for promotion				Q67HSAS	Yes=1 / No=0
Q67I	Unusually close association with vendor/customer				Q67ISAS	Yes=1 / No=0
Q67J	Excessive family or peer pressure for success				Q67JSAS	Yes=1 / No=0
Q67K	Excessive pressure to perform within the organization				Q67KSAS	Yes=1 / No=0
Q67L	Excessive control issues regarding job; unwillingness to share duties or accept oversight				Q67LSAS	Yes=1 / No=0
Q67M	Instability in life circumstances (a)				Q67MSAS	Yes=1 / No=0
Q67N	Refusal or reluctance to take vacations from job				Q67NSAS	Yes=1 / No=0
Q67O	General "wheeler-dealer" attitude (a)				Q67OSAS	Yes=1 / No=0
Q67P	History of other employment-related problems (a)				Q67PSAS	Yes=1 / No=0
Q67q	Social isolation or "loner" tendencies					

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Q68	To the best of your knowledge, did the perpetrator experience any of the following situations immediately preceding or during the time of the fraud?					
Q68A	Cut in pay				Q68ASAS	Yes=1 / No=0
Q68B	Involuntary cut in hours				Q68BSAS	Yes=1 / No=0
Q68C	Cut in benefits				Q68CSAS	Yes=1 / No=0
Q68D	Demotion				Q68DSAS	Yes=1 / No=0
Q68E	Poor performance evaluations				Q68ESAS	Yes=1 / No=0
Q68F	Fear of job loss due to downsizing/restructuring				Q68FSAS	Yes=1 / No=0
Q68G	Actual job loss due to downsizing/restructuring				Q68GSAS	Yes=1 / No=0
Q68H	None of the above				Q68HSAS	Yes=1 / No=0
Q68.5	To the best of your knowledge, had the perpetrator engaged in any of the following workplace violations prior to or during the time of the fraud?					
Q68.5A	Excessive tardiness				Q685ASAS	Yes=1 / No=0
Q68.5B	Excessive absenteeism				Q685BSAS	Yes=1 / No=0
Q68.5C	Excessive Internet browsing during work hours				Q685CSAS	Yes=1 / No=0
Q68.5D	Visiting inappropriate Internet sites (eg, pornography, illegal)				Q685DSAS	Yes=1 / No=0
Q68.5E	Bullying or intimidation				Q685ESAS	Yes=1 / No=0
Q68.5F	Sexual harassment				Q685FSAS	Yes=1 / No=0
Q68.5G	None of the above violations				Q685GSAS	Yes=1 / No=0
Q69	According to the CFE the principal perpetrator had been charged with or convicted of a fraud-related offense prior to committing the scheme. (Choose all that apply)	Choice				
Q69A	Perpetrator had previously been convicted				Q69ASAS	Yes=1 / No=0
Q69B	Perpetrator had previously been charged but not convicted				Q69BSAS	Yes=1 / No=0
Q69C	Perpetrator had never been charged or convicted				Q69CSAS	Yes=1 / No=0
Q69D	Don't know					
Q69E	Other				Q69ESAS	Yes=1 / No=0
Q70	According to the CFE the principal perpetrator had been punished or terminated by any employer for a fraud-related offense prior to committing the scheme. (Choose all that apply)	Choice				
Q70A	Perpetrator had previously been punished				Q70ASAS	Yes=1 / No=0
Q70B	Perpetrator had previously been terminated				Q70BSAS	Yes=1 / No=0
Q70C	Perpetrator had never been punished or terminated				Q70CSAS	Yes=1 / No=0
Q70D	Don't know					
Q70E	Other				Q70ESAS	Yes=1 / No=0
Q71	If more than one perpetrator was involved in the scheme, please indicate which of the following parties (other than the employee who was the principal perpetrator) participated in the fraud.					
Q71A	Other employee(s)				Q71ASAS	Yes=1 / No=0
Q71B	Vendor(s)				Q71BSAS	Yes=1 / No=0
Q71C	Customer(s)				Q71CSAS	Yes=1 / No=0
Q71D	Other				Q71DSAS	Yes=1 / No=0
Q74	The following action was taken by the victim against the principal perpetrator when the fraud was discovered. (Choose all that apply)	Choice				
Q74A	Termination				Q74ASAS	Yes=1 / No=0
Q74B	Permitted or required the individual to resign				Q74BSAS	Yes=1 / No=0
Q74C	Probation/suspension				Q74CSAS	Yes=1 / No=0
Q74D	Restitution / settlement agreement				Q74DSAS	Yes=1 / No=0
Q74E	No punishment				Q74ESAS	Yes=1 / No=0
Q74F	Perpetrator had resigned before fraud was discovered or action was taken				Q74FSAS	Yes=1 / No=0
Q74G	Don't know					

ACFE Question	Survey Questions	Question Type	Yr Deleted	Yr Added	SAS Variable	SAS Coding
Q74H	Other				Q74HSAS	Yes=1 / No=0
Q75	The case was referred to law enforcement authorities	Choice			Q75SAS	Yes=1 / No=0
	Yes					
	No					
	Don't know					
Q76	The following were the results once the case was referred to the law enforcement authorities	Choice				
	Perpetrator pleaded guilty or no contest				Q76SASPG	Yes=1 / No=0
	Perpetrator was convicted at trial				Q76SASPCv	Yes=1 / No=0
	Perpetrator was acquitted				Q76SASPAq	Yes=1 / No=0
	Government declined to prosecute				Q76SASDP	Yes=1 / No=0
	Case is pending				Q76SASPCP	Yes=1 / No=0
	Don't know					
	Other				Q76SASOt	Yes=1 / No=0
Q77	The victim decided not to refer the case to law enforcement authorities because of the following reasons. (Choose all that apply)	Choice				
Q77A	Lack of evidence				Q77ASAS	Yes=1 / No=0
Q77B	Victim opted for civil lawsuit instead				Q77BSAS	Yes=1 / No=0
Q77C	Perpetrator could not be located				Q77CSAS	Yes=1 / No=0
Q77D	Fear of bad publicity				Q77DSAS	Yes=1 / No=0
Q77E	Too costly				Q77ESAS	Yes=1 / No=0
Q77F	Internal discipline considered sufficient				Q77FSAS	Yes=1 / No=0
Q77G	Private settlement reached				Q77GSAS	Yes=1 / No=0
Q77H	Don't know					
Q77I	Other				Q77ISAS	Yes=1 / No=0
Q78	A civil lawsuit was filed against the perpetrator	Choice			P78SAS	Yes=1 / No=0
	Yes					
	No					
	Don't know					
Q79	The results of this civil law suit	Choice				
	Judgment for victim				P79SASJg	Yes=1 / No=0
	Judgment for perpetrator				P79SASJP	Yes=1 / No=0
	The parties settled				P79SASSt	Yes=1 / No=0
	Case is pending				P79SASPN	Yes=1 / No=0
	Don't know					
	Other				P79SASOt	Yes=1 / No=0
Q80	The percentage of the victim organization's losses has been recovered through all methods (a)	Percentage			Whole %	
Q81	Was the victim organization fined, charged, or penalized for the occurrence of the fraud?	Choice			P81SAS	Yes=1 / No=0

Yellow - Implies a number

Note 1: The 55 largest ACFE observations have been deleted before the dataset was made available to researchers, so as to preserve anonymity of large cases.

**ACFE Question Survey Questions****Question Type Yr Deleted Yr Added SAS Variable SAS Coding**

Note 2: To promote anonymity, the ACFE sample fraud and revenue amounts have been randomized at plus or minus 1%. The  $\pm 1\%$  has no effect on the average. A statistics academic consulted with the Institute for Fraud Prevention to ensure that this manipulation would not impact statistical testing.

Note 3: The ACFE sample firms are not identified by company name, making it impossible to link to other databases.

Note 4: The coding of ACFE response variables for use of the dataset in a statistical package such as SAS are provided as noted in the SAS Variable and SAS Coding columns. Such codings should be carefully considered by the researcher. Some missing and "don't know" responses are treated as "No" responses (and coded as zero). This coding scheme is used, for example, when the CFE indicated one option among a set of options (i.e., one question), such as behavioral warning signs (Q67), while other options in the same option set are input by the CFE as "don't know" or left unanswered. In such cases, because the CFE who investigated the case observed some attributes but not others, such unobserved attributes are treated as if not present or insignificant (and coded as zero). Such treatment (coding) may not be appropriate for the research question under examination. "Not asked" responses were treated as missing data. Both the dataset variable responses as provided to the IFP by the ACFE as well as the SAS dataset codings are included to allow each researcher to make his or her own judgement regarding coding and, ultimately, it is the user of the database' responsibility for the variable choices incorporated in their research and disclosure of such choices as part of the

Note 5: The fraud incidents may involve more than one category of fraud: asset misappropriation, corruption and financial statement fraud.

Note 6: As noted above, in the 2014 RTTN, the (global) regions of the world were realigned to achieve better cultural homogeneity. All international data, including prior years, was coded consistent with the 2014 regional format.

Note 7: Control totals are provided at the bottom of each Excel column to allow users of the dataset to ensure that the data are accurately read into statistical programs.

Recognition: The IFP appreciates the work of Dr. Theresa Hilliard, Associate Professor at Robert Morris University, for her assistance in examining the dataset prior to release.