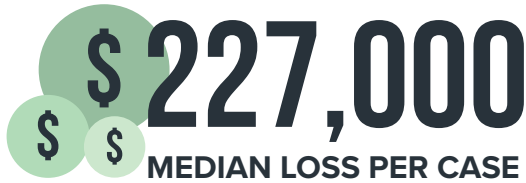


OCCUPATIONAL FRAUD in the CONSTRUCTION INDUSTRY

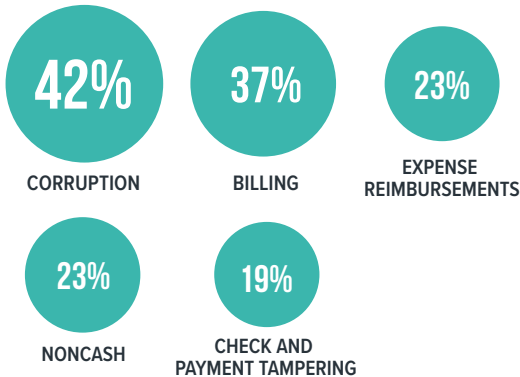
The ACFE's 2018 *Report to the Nations* included **90 cases** of occupational fraud in the **construction industry**



Median duration of a fraud scheme



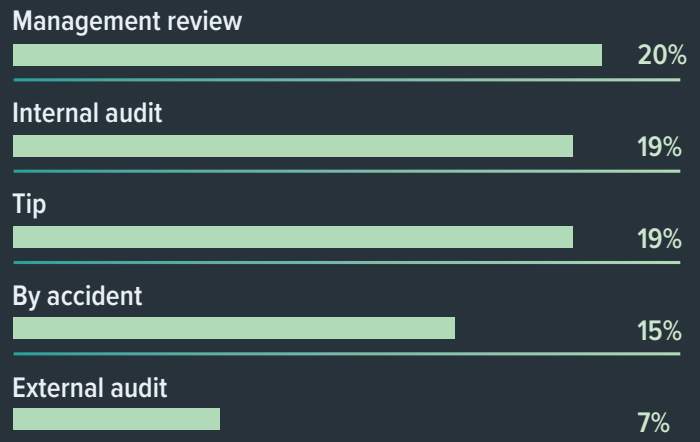
MOST COMMON SCHEMES



MOST COMMON ANTI-FRAUD CONTROLS



How are occupational frauds in the construction industry most often detected?



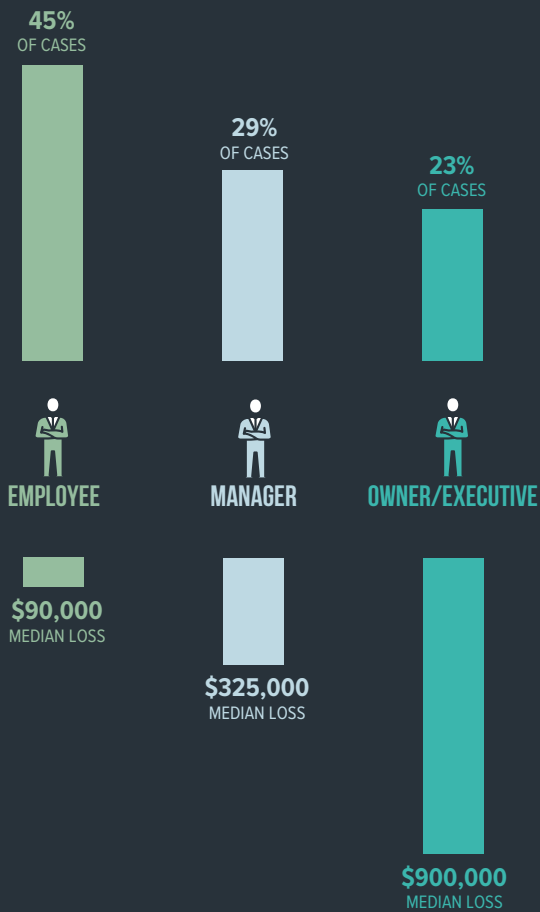
FRAUDSTERS WHO HAD BEEN WITH THEIR ORGANIZATIONS FOR **LESS THAN FIVE YEARS** CAUSED **SLIGHTLY LARGER LOSSES**



5 YEARS' TENURE OR LESS
\$242,000
MEDIAN LOSS

MORE THAN 5 YEARS' TENURE
\$200,000
MEDIAN LOSS

How does the perpetrator's level of authority relate to occupational fraud?

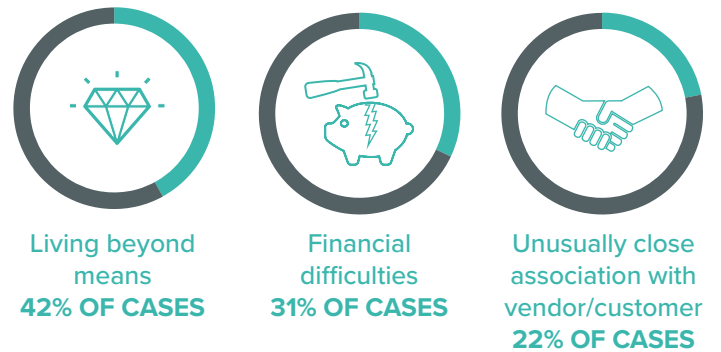


WHERE DID PERPETRATORS WORK WITHIN THEIR ORGANIZATIONS?

These were the five most common departments:



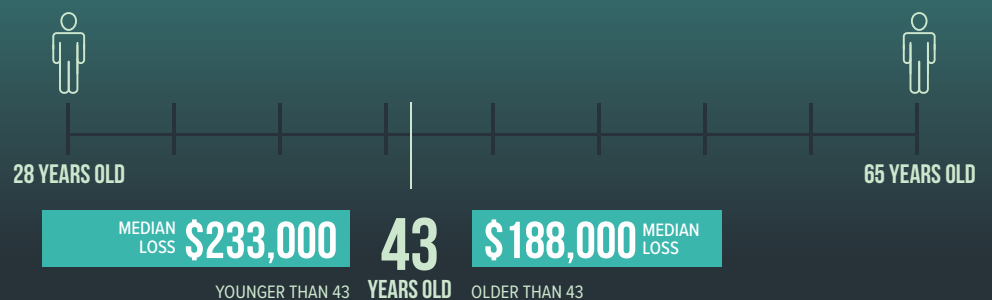
MOST COMMON BEHAVIORAL RED FLAGS EXHIBITED BY PERPETRATORS



Median age for all fraudsters in the industry was

43

LOSSES CAUSED BY FRAUDSTERS BELOW THE MEDIAN AGE WERE SLIGHTLY LARGER THAN LOSSES CAUSED BY THOSE ABOVE THE MEDIAN:



Data from the ACFE's 2018 *Report to the Nations*. Download the full report and other resources at [ACFE.com/RTTN](https://www.acfe.com/RTTN).

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