

# OCCUPATIONAL FRAUD in the TRANSPORTATION AND WAREHOUSING INDUSTRY

The ACFE's 2018 *Report to the Nations* included **83 cases** of occupational fraud in the **transportation and warehousing industry**

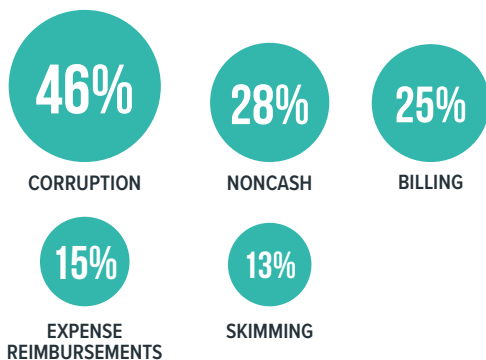
**\$140,000**  
MEDIAN LOSS PER CASE

**83 CASES**

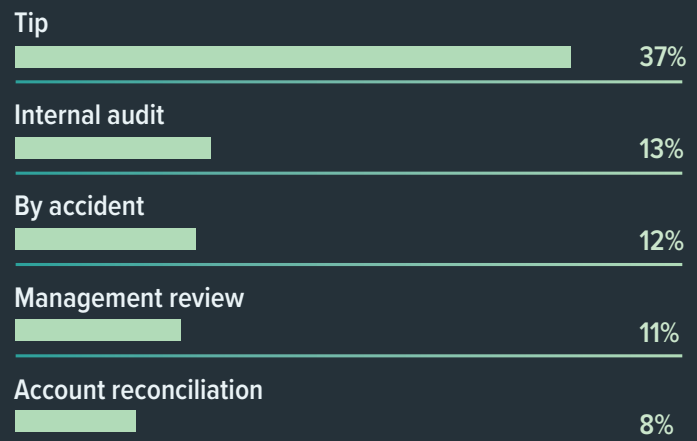
Median duration of a fraud scheme

**19**  
MONTHS

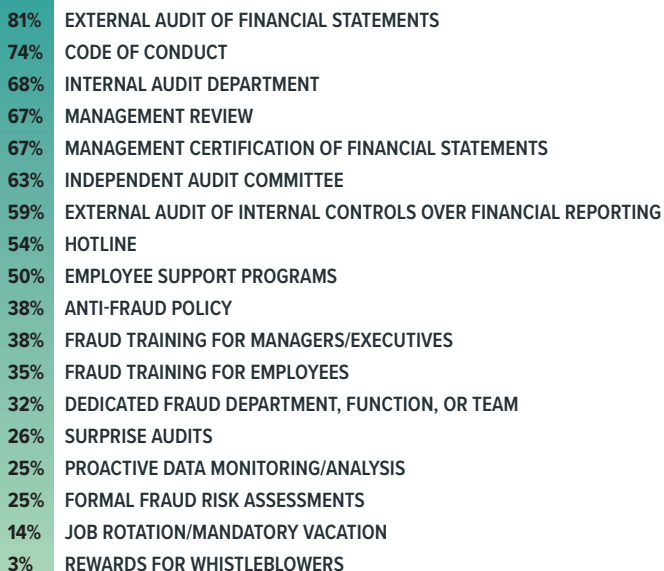
## MOST COMMON SCHEMES



How are occupational frauds in the transportation and warehousing industry most often detected?



## MOST COMMON ANTI-FRAUD CONTROLS



**FRAUDSTERS WHO HAD BEEN WITH THEIR ORGANIZATIONS LONGER CAUSED SIGNIFICANTLY LARGER LOSSES**



MORE THAN 5 YEARS' TENURE

**\$313,000**

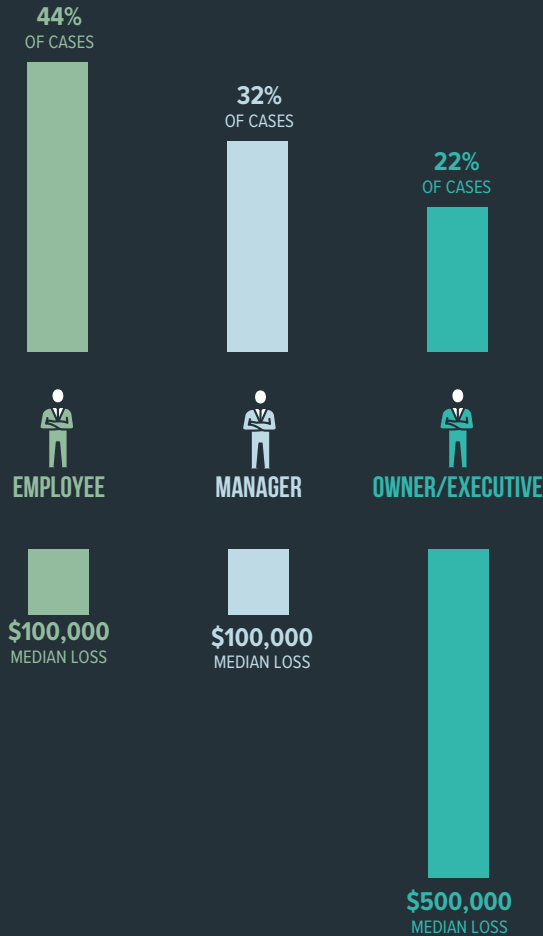
MEDIAN LOSS

5 YEARS' TENURE OR LESS

**\$100,000**

MEDIAN LOSS

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



## WHERE DID PERPETRATORS WORK WITHIN THEIR ORGANIZATIONS?

These were the three most common departments:



Operations  
16% OF CASES



Executive/upper management  
15% OF CASES



Accounting  
14% OF CASES

## MOST COMMON BEHAVIORAL RED FLAGS EXHIBITED BY PERPETRATORS



Living beyond means  
49% OF CASES



Financial difficulties  
20% OF CASES

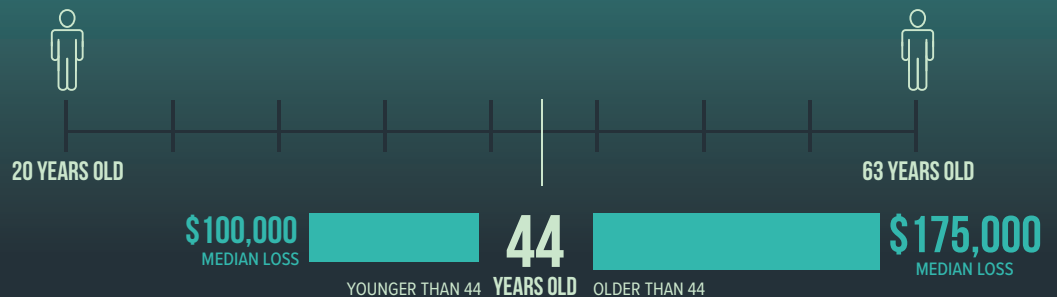


Unusually close association with vendor/customer  
20% OF CASES

Median age for all fraudsters in the industry was



## LOSSES CAUSED BY FRAUDSTERS ABOVE THE MEDIAN AGE WERE MUCH LARGER THAN LOSSES CAUSED BY THOSE BELOW 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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