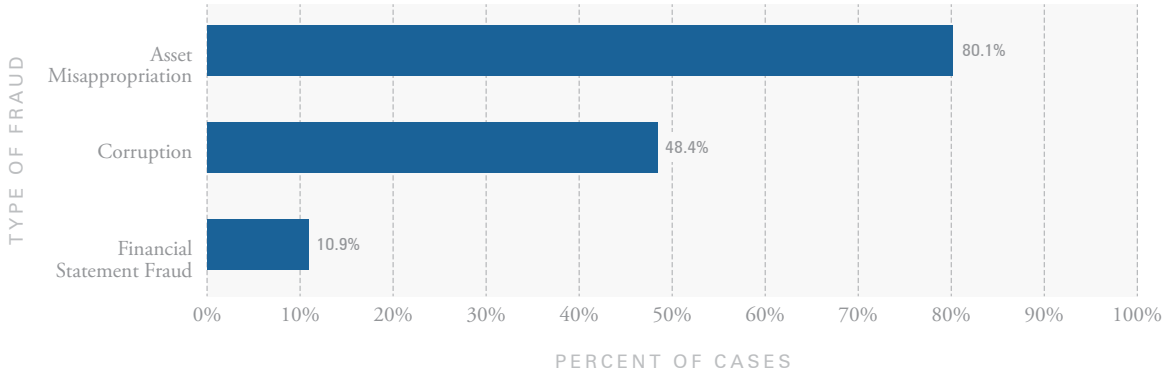


Figure 1: Breakdown of Cases by Country

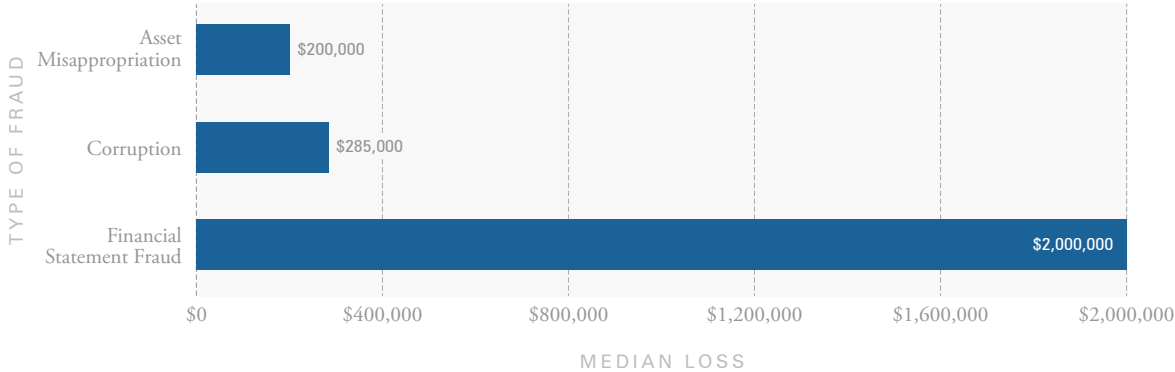
Country	Number of Cases
Australia	26
Cambodia	1
China	64
East Timor	2
Fiji	2
Indonesia	42
Japan	3
Laos	1
Malaysia	11
New Zealand	10
Philippines	29
Samoa	3
Singapore	14
Solomon Islands	1
South Korea	3
Taiwan	3
Thailand	4
Vietnam	2

Figure 2: Occupational Frauds by Category—Frequency



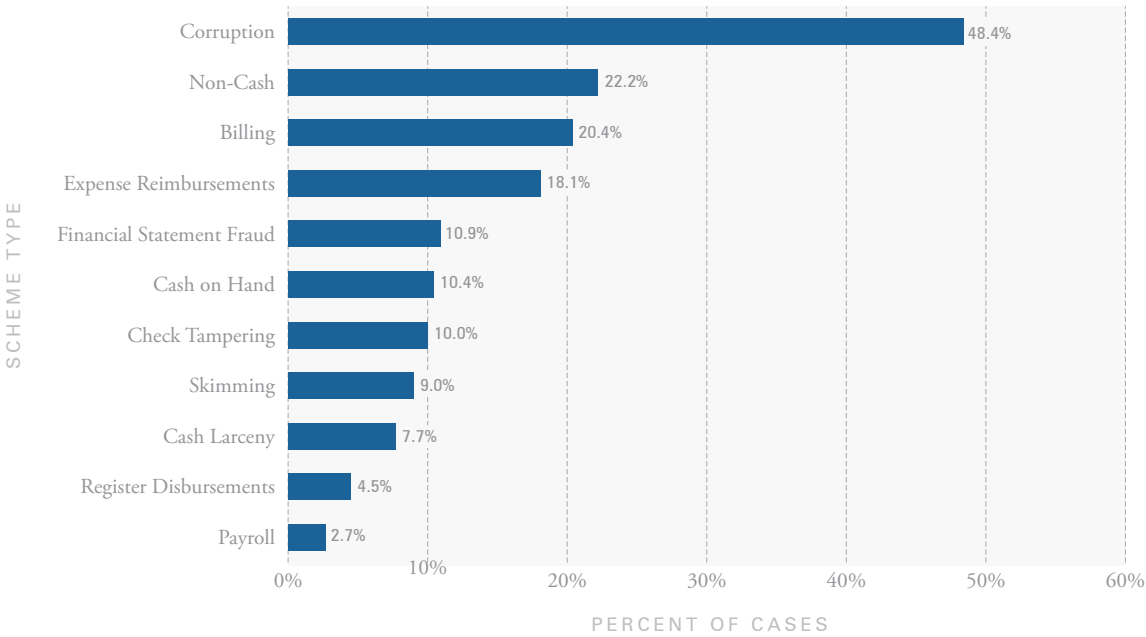
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Figure 3: Occupational Frauds by Category—Median Loss



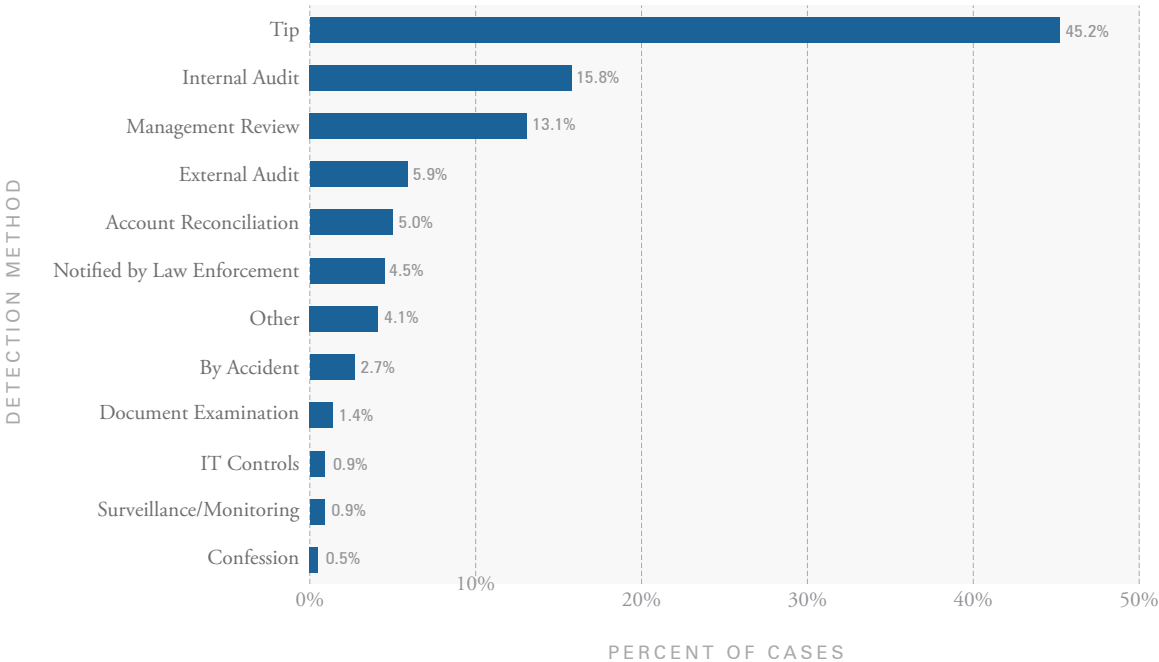
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Figure 4: Frequency of Fraud Schemes



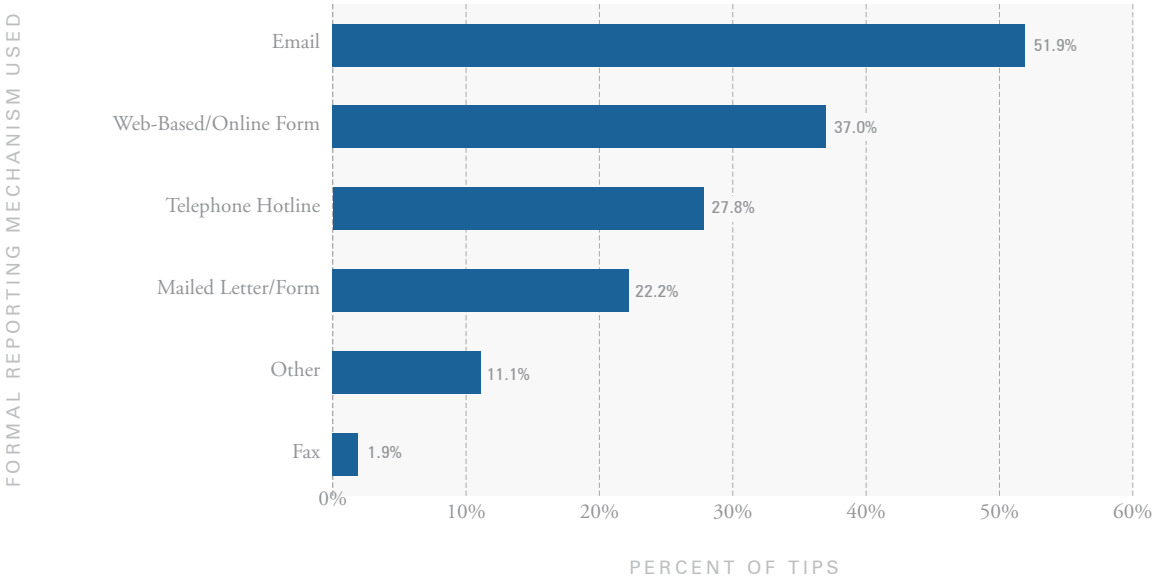
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Figure 5: Initial Detection of Occupational Frauds



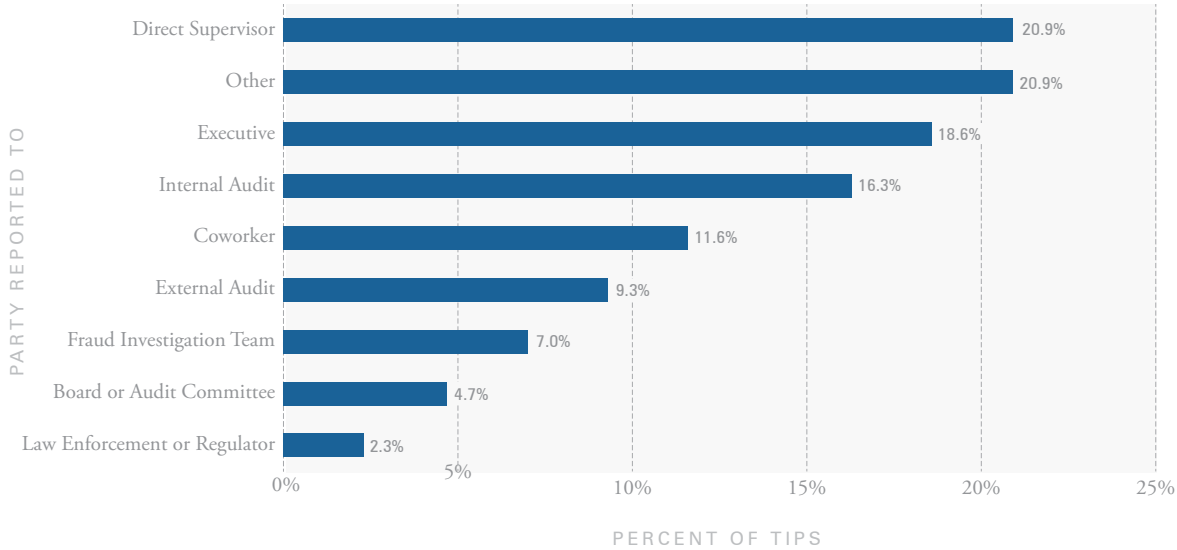
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Figure 6: Formal Reporting Mechanism Used by Whistleblower



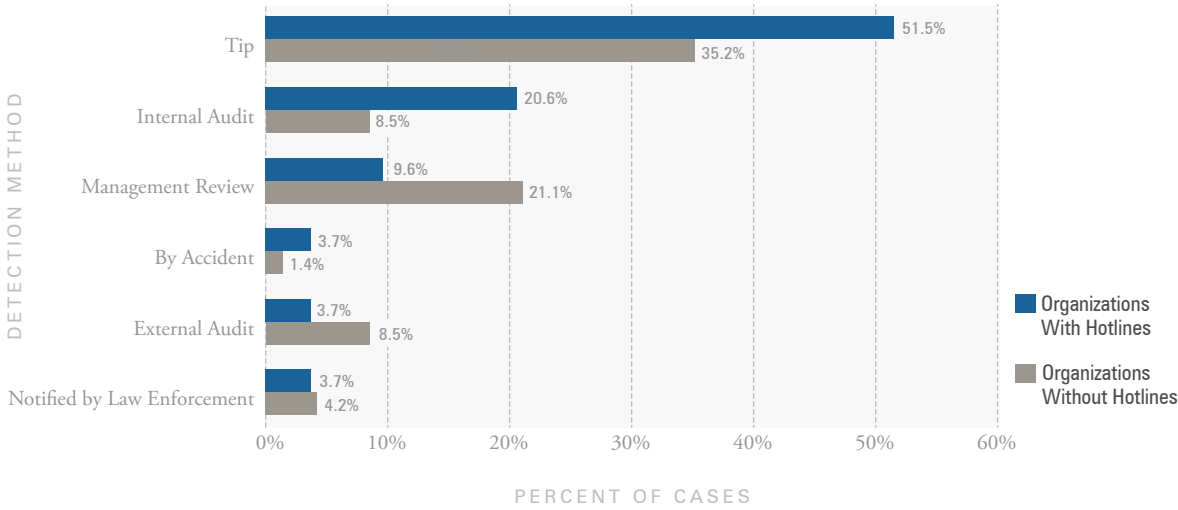
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Figure 7: Party to Whom Whistleblower Initially Reported



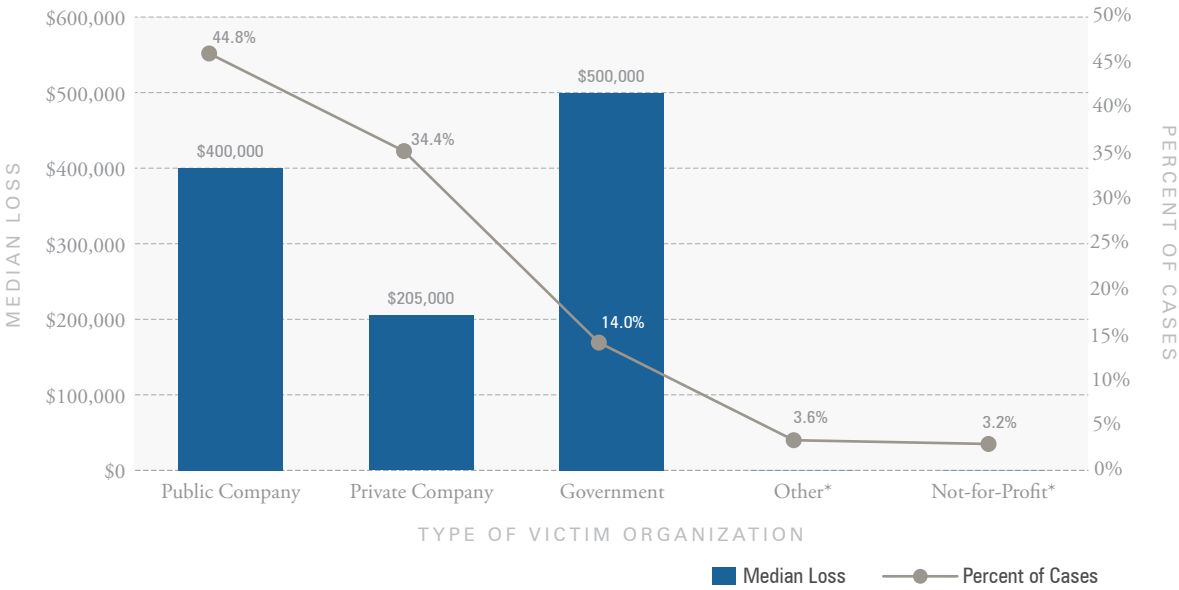
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Figure 8: Impact of Hotlines on the Top Six Detection Methods



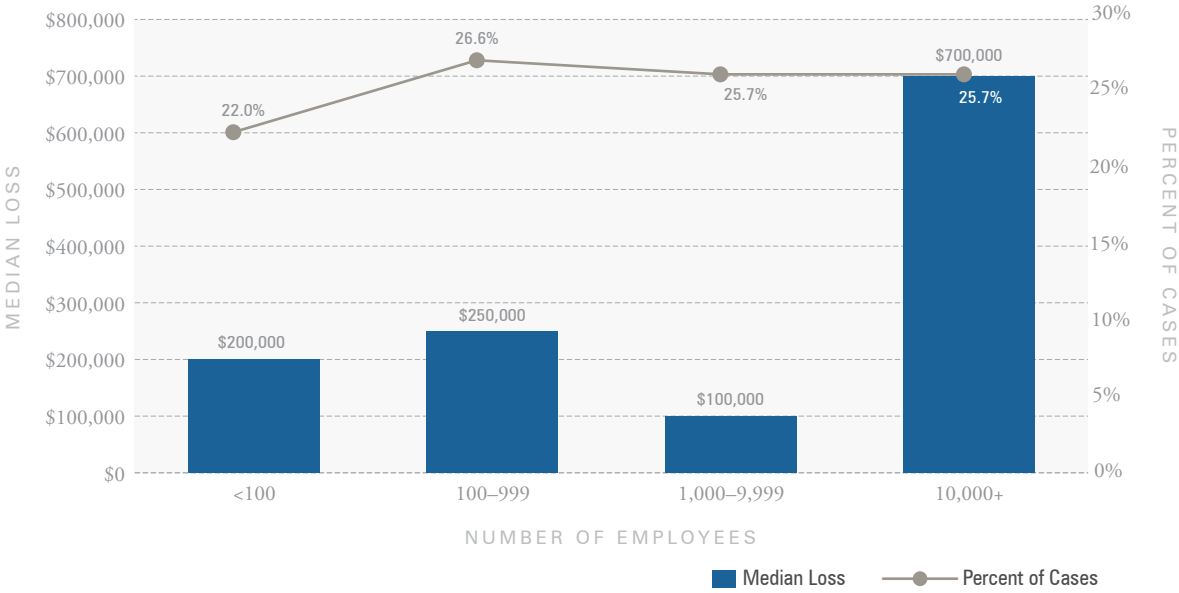
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Figure 9: Type of Victim Organization—Frequency and Median Loss



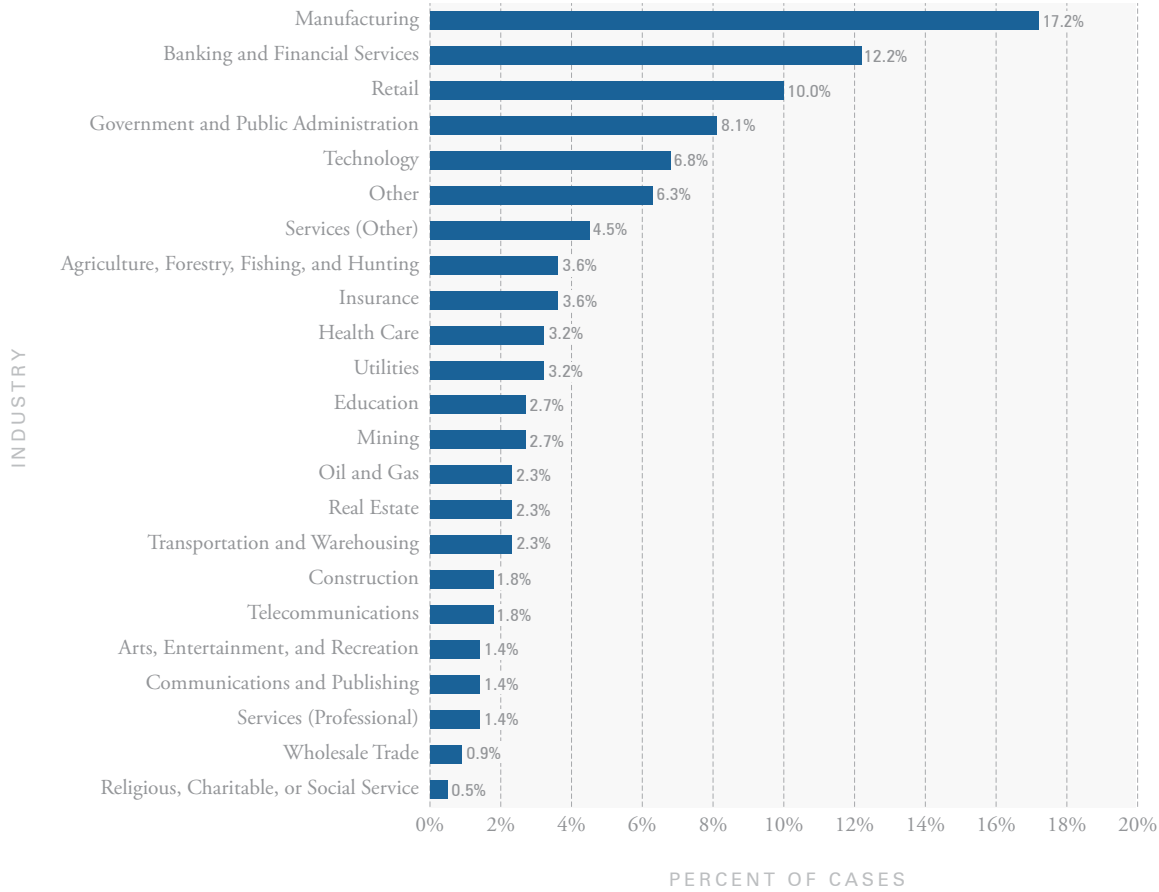
*Not-for-Profit and Other categories had insufficient responses for median loss calculation.

Figure 10: Size of Victim Organization—Frequency and Median Loss



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Figure 11: Industry of Victim Organization

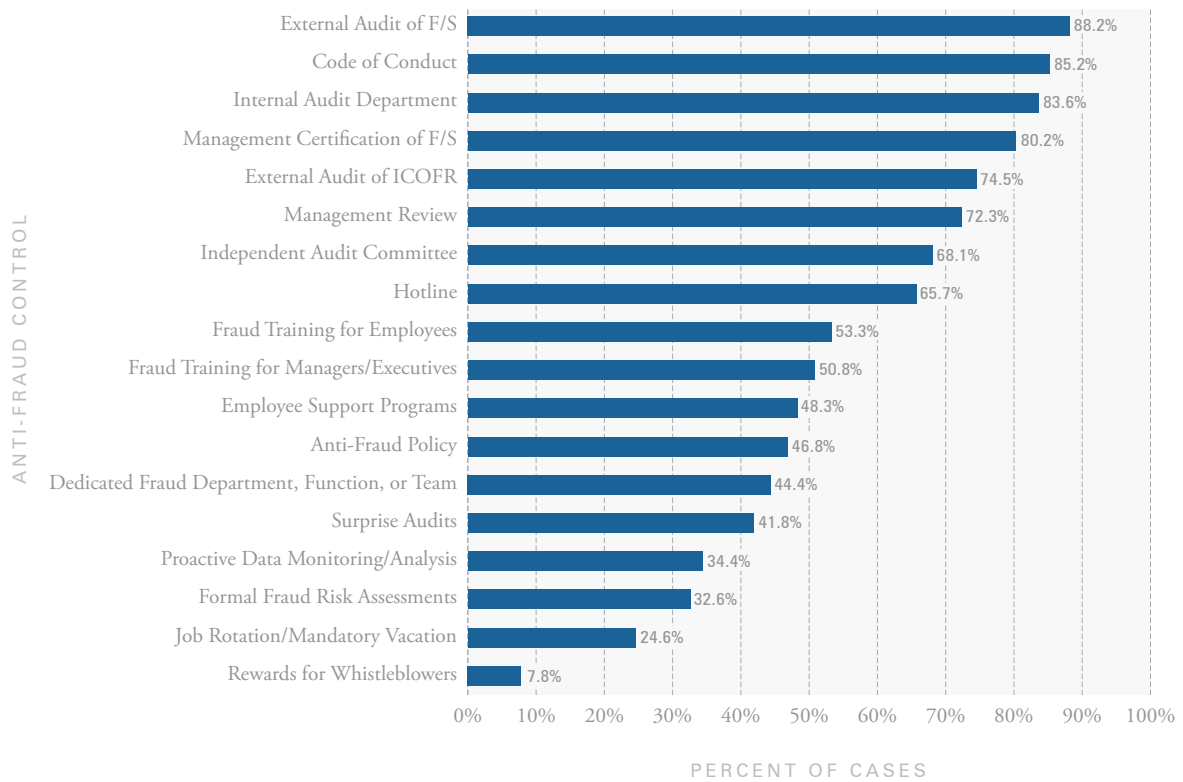


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Figure 12: Industry of Victim Organization—Sorted by Median Loss

Industry	Number of Cases	Percent of Cases	Median Loss
Government and Public Administration	18	8.1%	\$1,000,000
Technology	15	6.8%	\$600,000
Manufacturing	38	17.2%	\$500,000
Services (Other)	10	4.5%	\$275,000
Banking and Financial Services	27	12.2%	\$220,000
Retail	22	10.0%	\$150,000

Figure 13: Frequency of Anti-Fraud Controls



Key:

External Audit of F/S = Independent External Audits of the Organization's Financial Statements

Management Certification of F/S = Management Certification of the Organization's Financial Statements

External Audit of ICOFR = Independent External Audits of the Organization's Internal Controls Over Financial Reporting

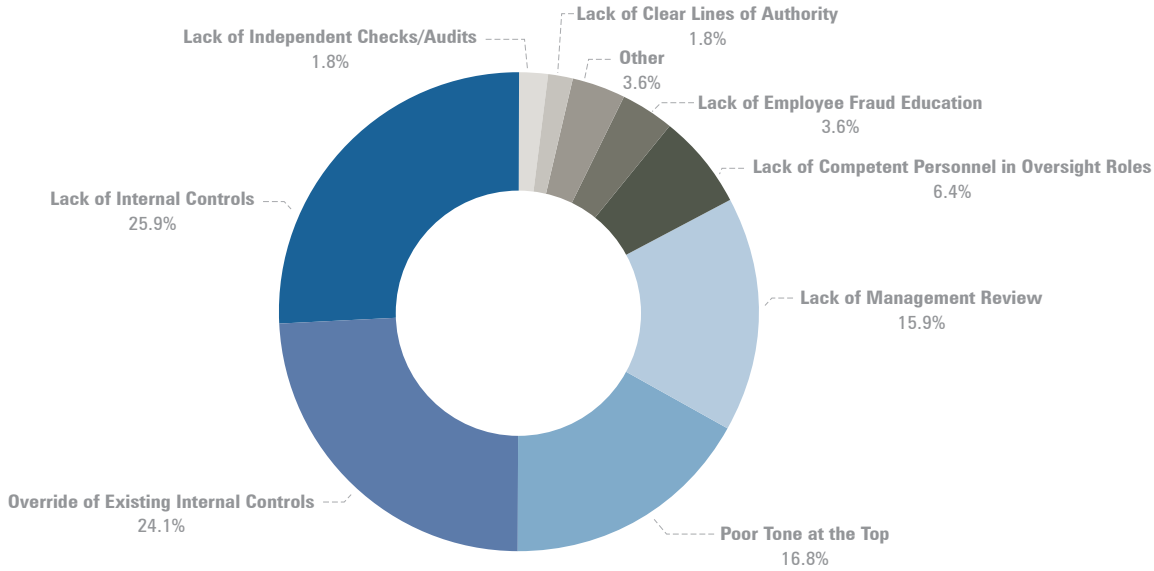
Figure 14: Median Loss Based on Presence of Anti-Fraud Controls

Control	Percent of Cases	Control in Place	Control Not in Place	Percent Reduction
Rewards for Whistleblowers	7.8%	\$120,000	\$300,000	60.0%
External Audit of Financial Statements	88.2%	\$210,000	\$447,000	53.0%
Job Rotation/Mandatory Vacation	24.6%	\$192,000	\$310,000	38.1%
Employee Support Programs	48.3%	\$202,000	\$325,000	37.8%
Surprise Audits	41.8%	\$200,000	\$320,000	37.5%
Proactive Data Monitoring/Analysis	34.4%	\$200,000	\$300,000	33.3%
Fraud Training for Employees	53.3%	\$200,000	\$300,000	33.3%
Anti-Fraud Policy	46.8%	\$220,000	\$285,000	22.8%
Formal Fraud Risk Assessments	32.6%	\$215,000	\$260,000	17.3%
Management Review	72.3%	\$215,000	\$260,000	17.3%
Internal Audit Department	83.6%	\$240,000	\$270,000	11.1%
Fraud Training for Managers/Executives	50.8%	\$220,000	\$245,000	10.2%
Hotline	65.7%	\$240,000	\$245,000	2.0%
Management Certification of Financial Statements	80.2%	\$218,000	\$220,000	0.9%
Independent Audit Committee	68.1%	\$245,000	\$205,000	-19.5%
Code of Conduct	85.2%	\$250,000	\$205,000	-22.0%
Dedicated Fraud Department, Function, or Team	44.4%	\$300,000	\$245,000	-22.4%
External Audit of Internal Controls over Financial Reporting	74.5%	\$250,000	\$200,000	-25.0%

Figure 15: Median Duration of Fraud Based on Presence of Anti-Fraud Controls

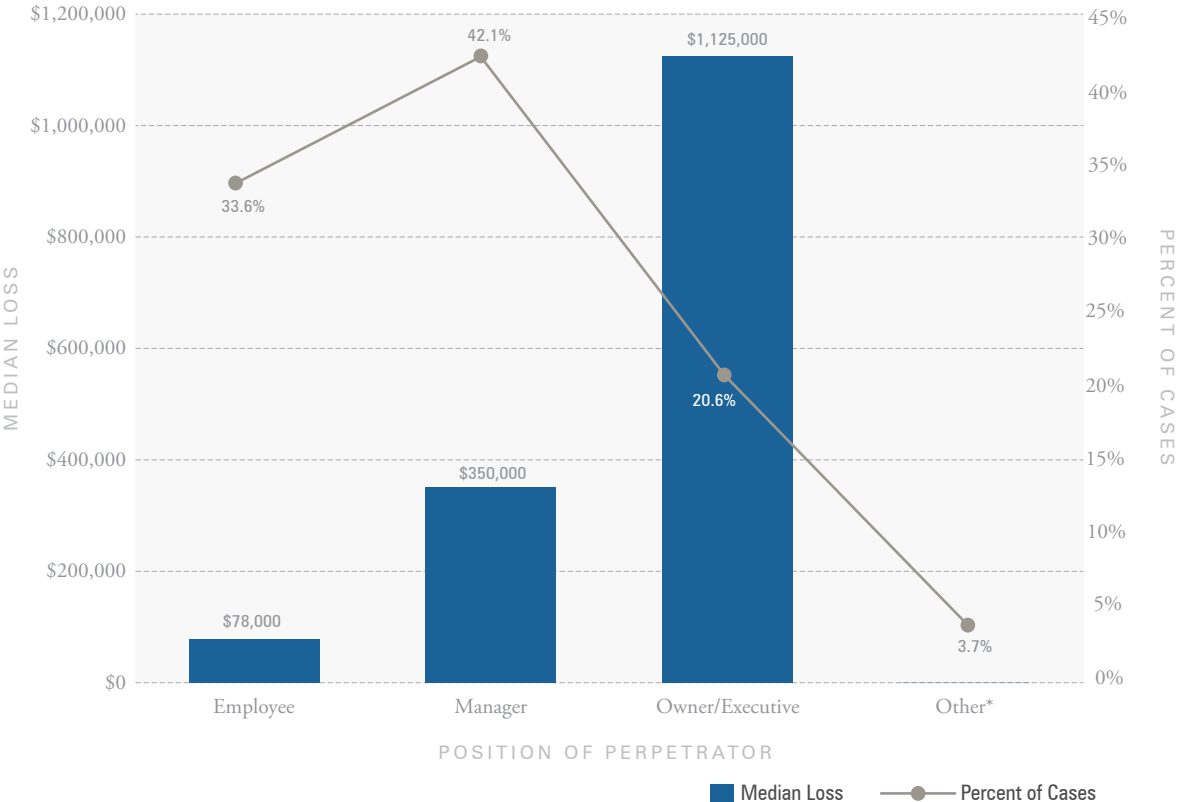
Control	Percent of Cases	Control in Place	Control Not in Place	Percent Reduction
External Audit of Financial Statements	88.2%	12 months	25 months	52.0%
Internal Audit Department	83.6%	12 months	21 months	42.9%
Code of Conduct	85.2%	12 months	21 months	42.9%
Proactive Data Monitoring/Analysis	34.4%	10 months	15 months	33.3%
Job Rotation/Mandatory Vacation	24.6%	9 months	12 months	25.0%
Hotline	65.7%	12 months	16 months	25.0%
External Audit of Internal Controls over Financial Reporting	74.5%	12 months	16 months	25.0%
Surprise Audits	41.8%	12 months	15 months	20.0%
Independent Audit Committee	68.1%	12 months	15 months	20.0%
Management Review	72.3%	12 months	13 months	7.7%
Rewards for Whistleblowers	7.8%	12 months	12 months	0.0%
Formal Fraud Risk Assessments	32.6%	12 months	12 months	0.0%
Dedicated Fraud Department, Function, or Team	44.4%	12 months	12 months	0.0%
Anti-Fraud Policy	46.8%	12 months	12 months	0.0%
Fraud Training for Managers/Executives	50.8%	12 months	12 months	0.0%
Fraud Training for Employees	53.3%	12 months	12 months	0.0%
Employee Support Programs	48.3%	12 months	12 months	0.0%
Management Certification of Financial Statements	80.2%	12 months	12 months	0.0%

Figure 16: Primary Internal Control Weakness Observed by CFE



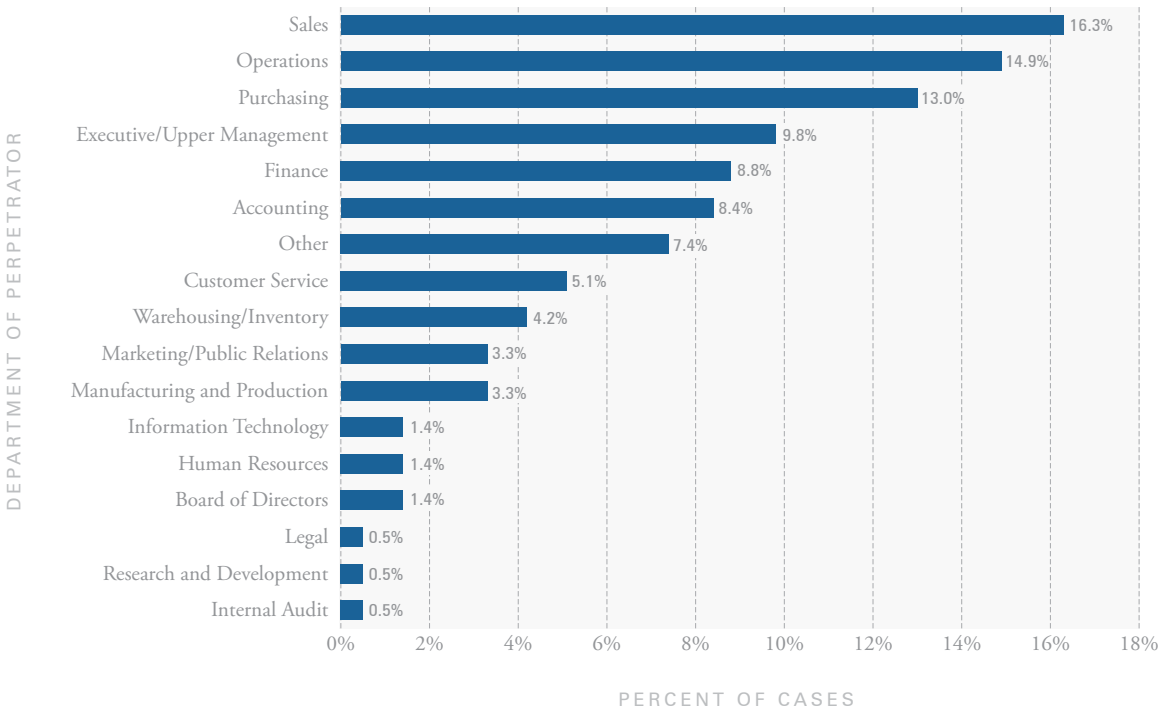
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Figure 17: Position of Perpetrator—Frequency and Median Loss



*Other category had insufficient responses for median loss calculation.

Figure 18: Department of Perpetrator—Frequency



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Figure 19: Gender of Perpetrator—Frequency

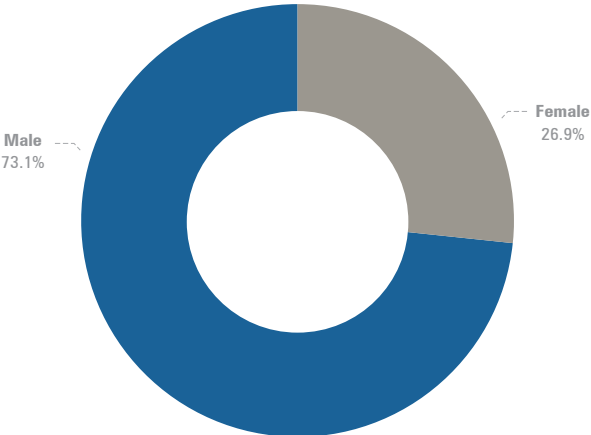
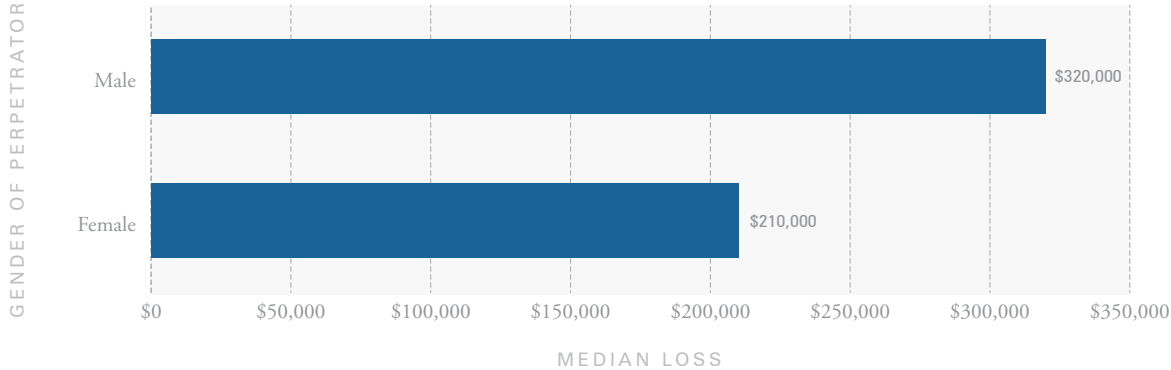


Figure 20: Gender of Perpetrator—Median Loss



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Figure 21: Criminal Background of Perpetrator

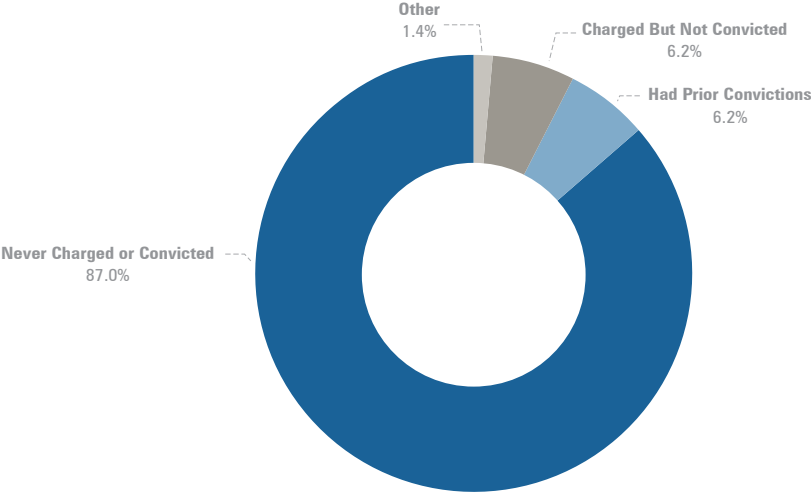


Figure 22: Employment Background of Perpetrator

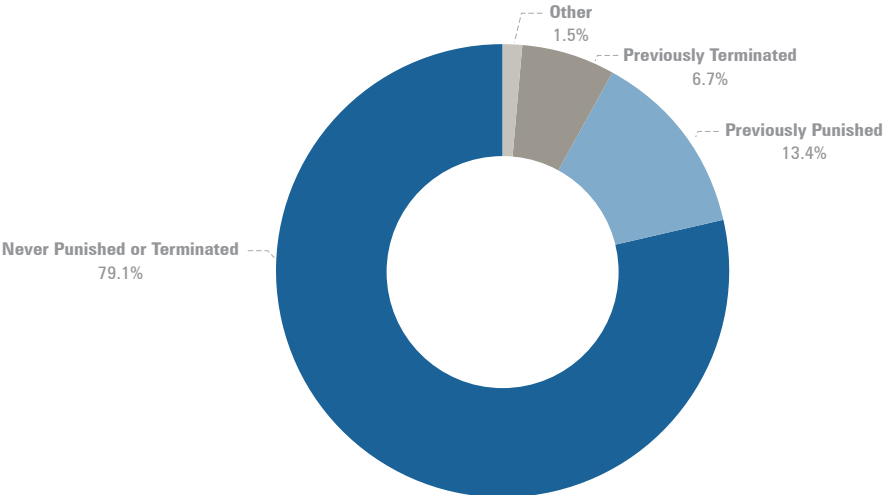
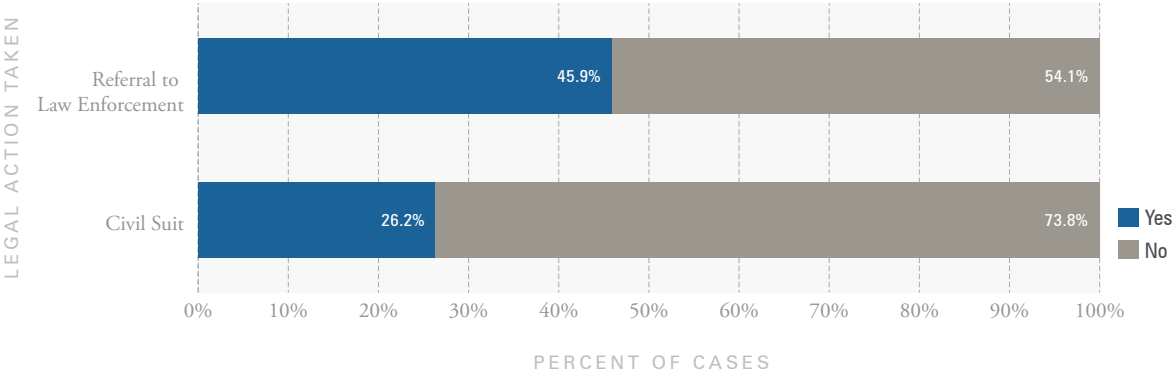
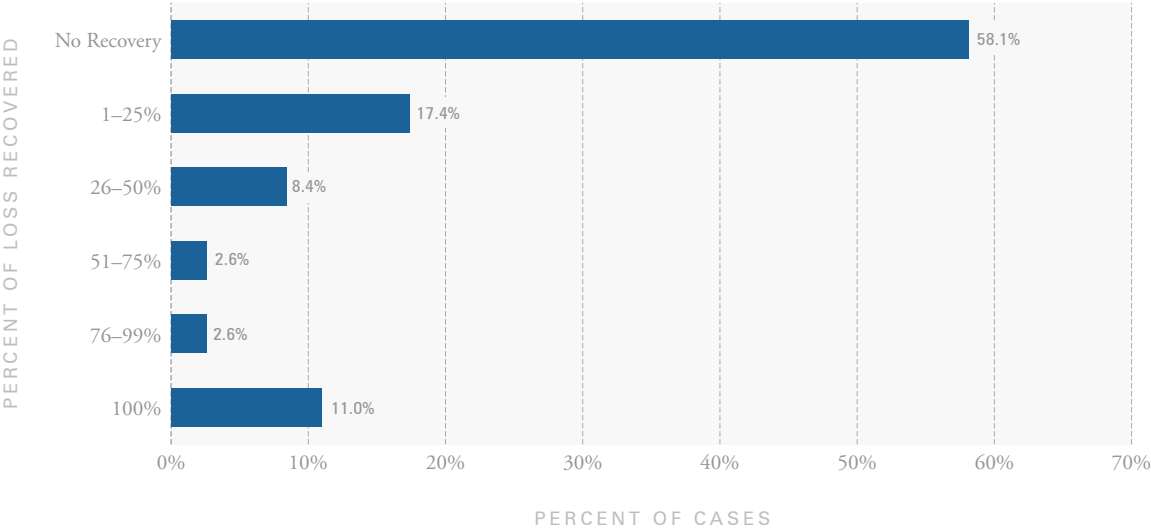


Figure 23: Cases Resulting in Referral to Law Enforcement or Civil Suit



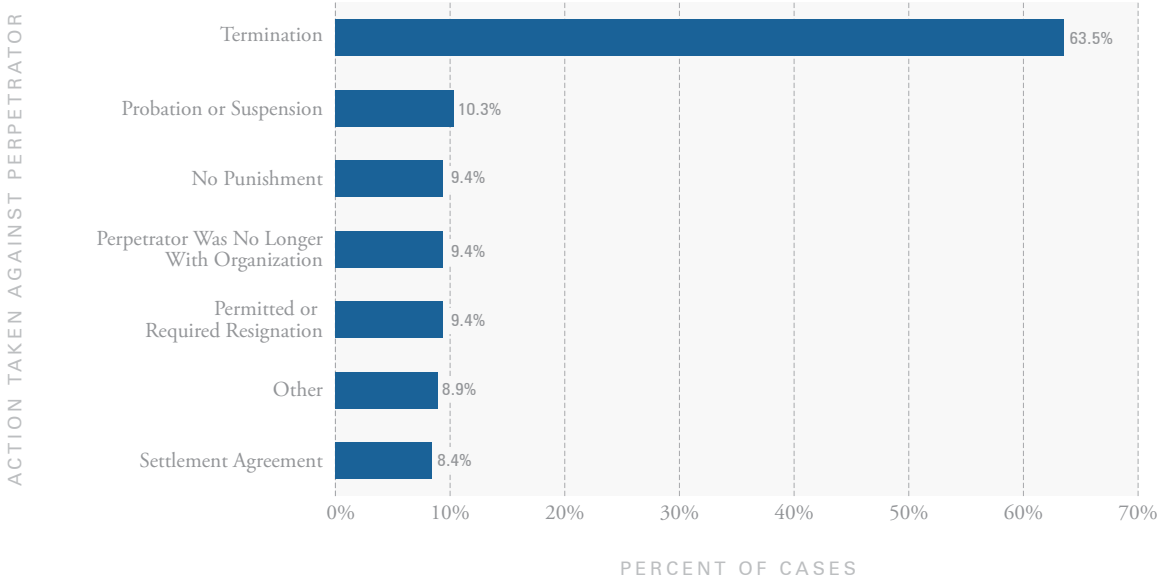
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Figure 24: Recovery of Victim Organization's Losses



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Figure 25: Action Taken Against Perpetrator



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