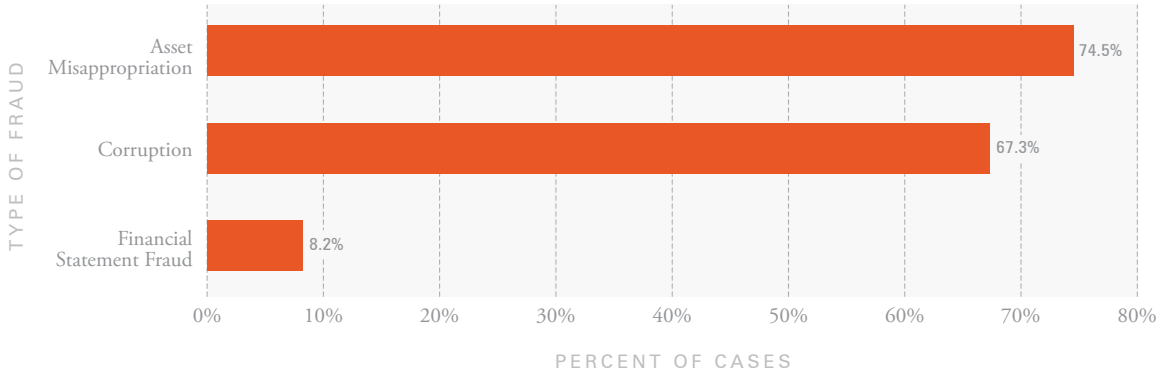


**Figure 1: Breakdown of Cases by Country**

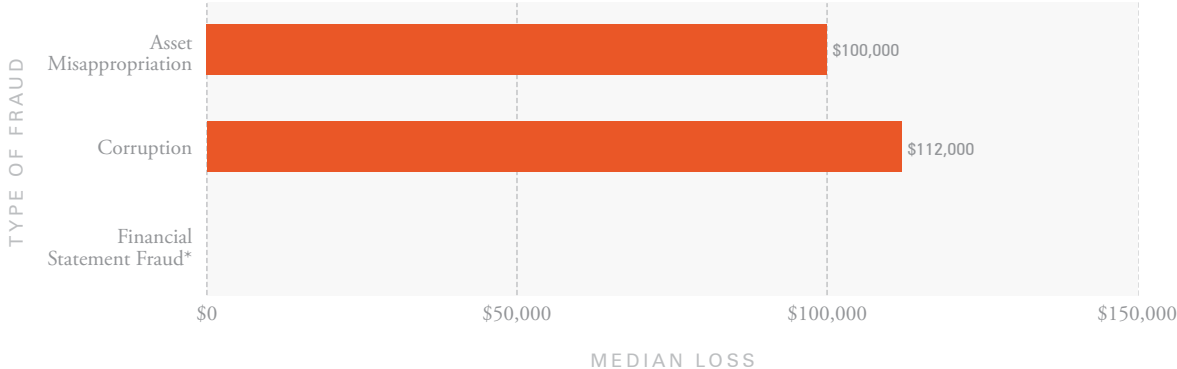
Country	Number of Cases
Afghanistan	4
Bangladesh	4
India	77
Nepal	2
Pakistan	11

**Figure 2: Occupational Frauds by Category—Frequency**



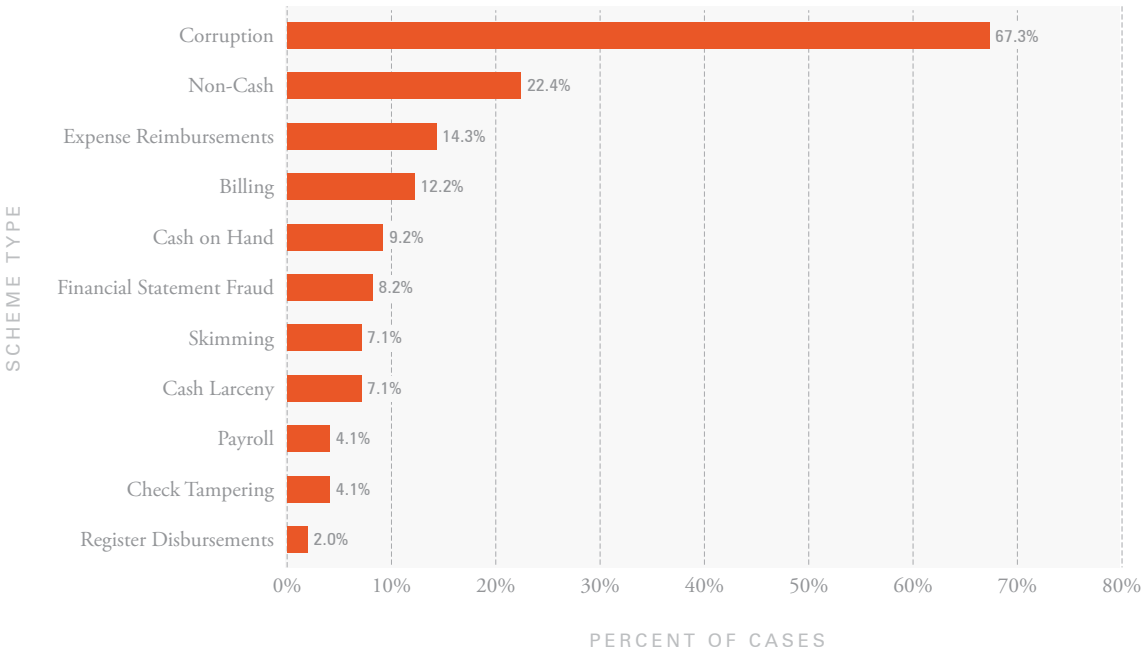
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**Figure 3: Occupational Frauds by Category—Median Loss**



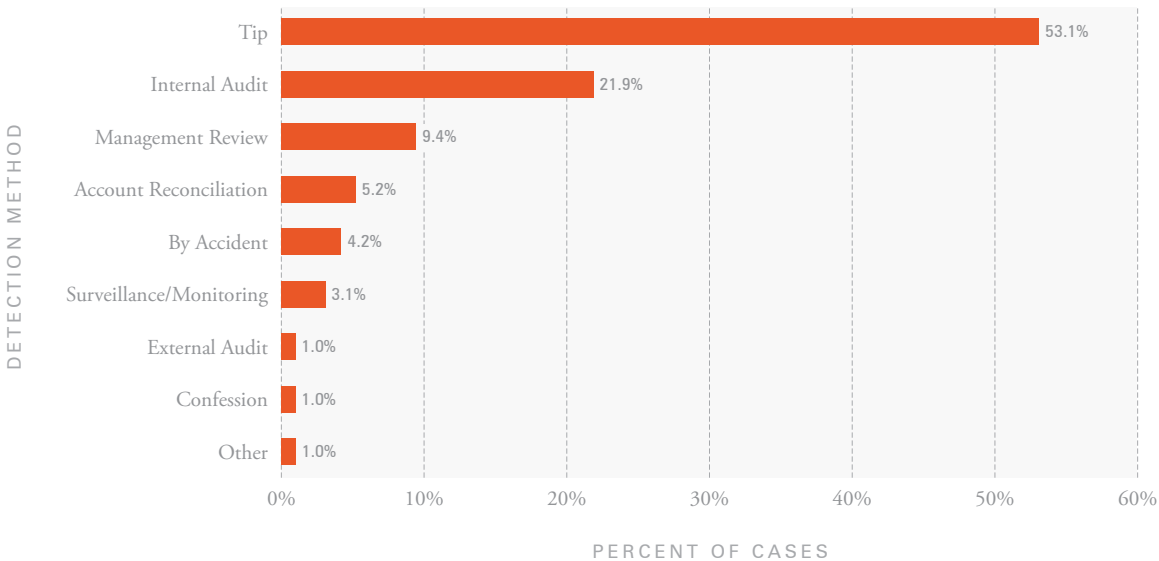
\*Financial Statement Fraud category had insufficient responses for median loss calculation.

**Figure 4: Frequency of Fraud Schemes**



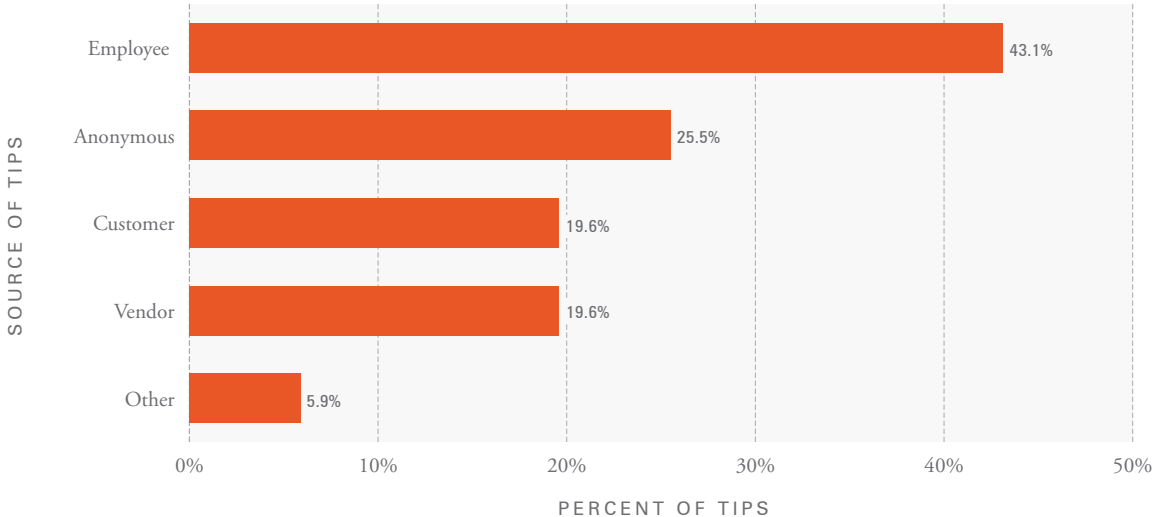
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**Figure 5: Initial Detection of Occupational Frauds**



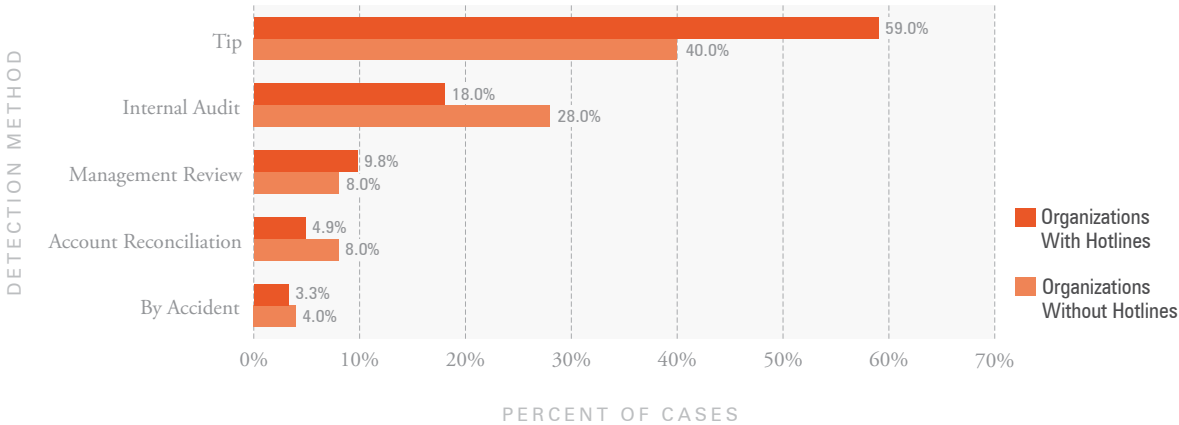
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**Figure 6: Source of Tips**



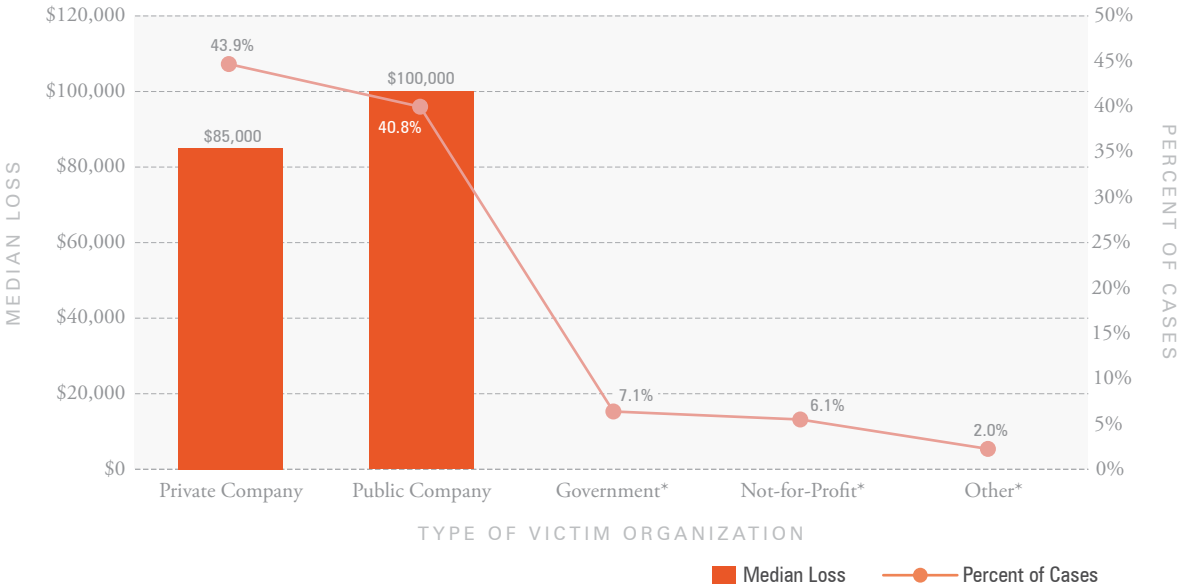
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**Figure 7: Impact of Hotlines on the Top Five Detection Methods**



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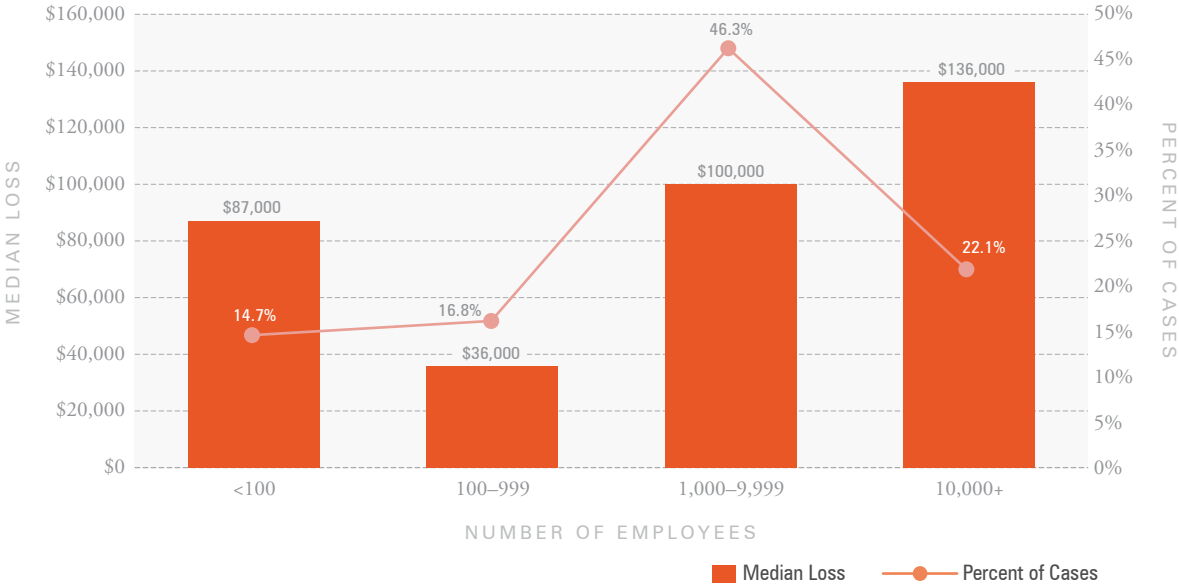
**Figure 8: Type of Victim Organization—Frequency and Median Loss**



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

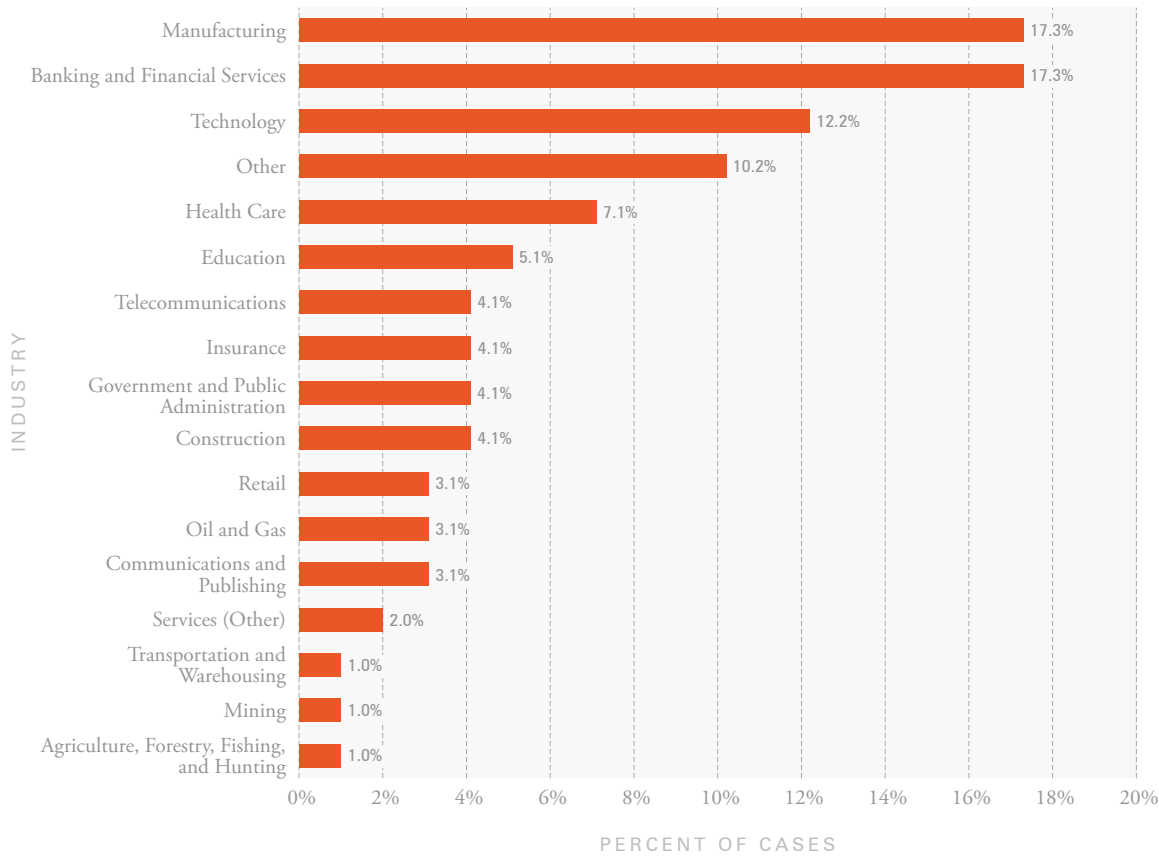


**Figure 9:** Size of Victim Organization—Frequency and Median Loss

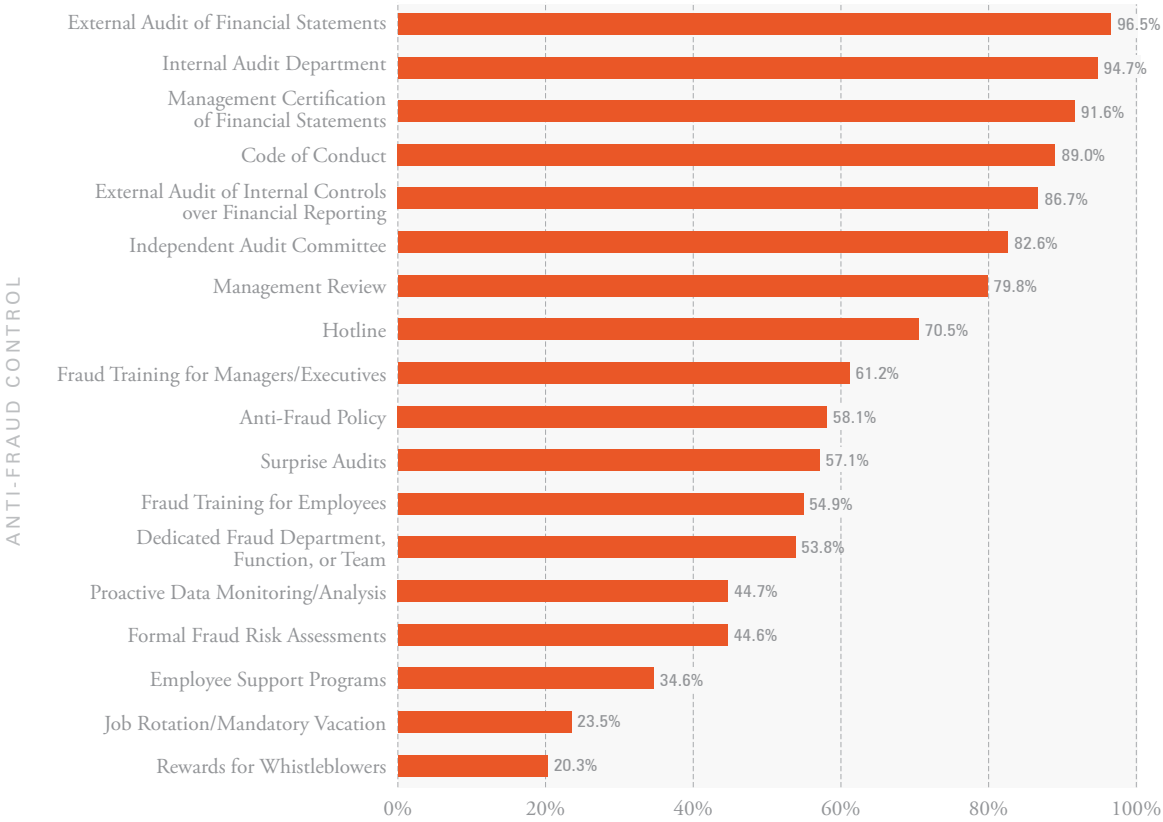


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**Figure 10: Industry of Victim Organization**



**Figure 11: Frequency of Anti-Fraud Controls**



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**Figure 12: Median Loss Based on Presence of Anti-Fraud Controls**

Control	Percent of Cases	Control in Place	Control Not in Place	Percent Reduction
Fraud Training for Employees	54.9%	\$62,000	\$100,000	38.0%
Fraud Training for Managers/Executives	61.2%	\$73,000	\$100,000	27.0%
Anti-Fraud Policy	58.1%	\$85,000	\$100,000	15.0%
Code of Conduct	89.0%	\$92,000	\$100,000	8.0%
Independent Audit Committee	82.6%	\$92,000	\$100,000	8.0%
Hotline	70.5%	\$92,000	\$100,000	8.0%
Job Rotation/Mandatory Vacation	23.5%	\$92,000	\$100,000	8.0%
Rewards for Whistleblowers	20.3%	\$96,000	\$100,000	4.0%
External Audit of Internal Controls over Financial Reporting	86.7%	\$100,000	\$100,000	0.0%
Management Review	79.8%	\$100,000	\$89,000	-12.4%
Surprise Audits	57.1%	\$100,000	\$89,000	-12.4%
Proactive Data Monitoring/Analysis	44.7%	\$100,000	\$85,000	-17.6%
Dedicated Fraud Department, Function, or Team	53.8%	\$100,000	\$74,000	-35.1%
Formal Fraud Risk Assessments	44.6%	\$100,000	\$56,000	-78.6%
Employee Support Programs	34.6%	\$100,000	\$50,000	-100.0%
External Audit of Financial Statements	96.5%	\$100,000	*	
Internal Audit Department	94.7%	\$100,000	*	
Management Certification of Financial Statements	91.6%	\$100,000	*	

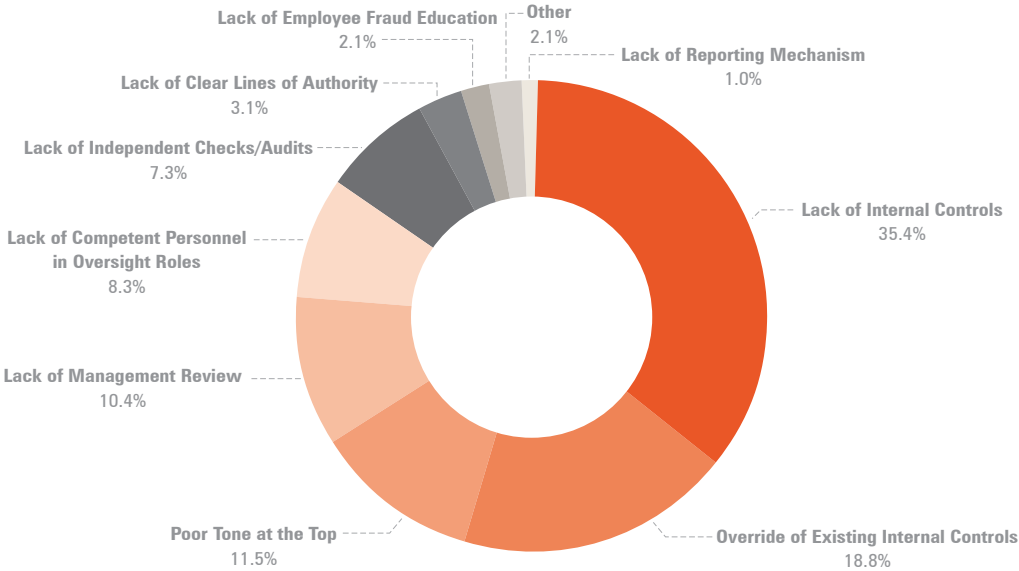
\*Category had insufficient responses for median loss calculation.

**Figure 13: Median Duration of Fraud Based on Presence of Anti-Fraud Controls**

Control	Percent of Cases	Control in Place	Control Not in Place	Percent Reduction
Anti-Fraud Policy	58.1%	6 months	24 months	75.0%
Rewards for Whistleblowers	20.3%	5 months	14 months	64.3%
Proactive Data Monitoring/Analysis	44.7%	6 months	16 months	62.5%
Job Rotation/Mandatory Vacation	23.5%	6 months	15 months	60.0%
Code of Conduct	89.0%	12 months	24 months	50.0%
External Audit of Internal Controls over Financial Reporting	86.7%	12 months	24 months	50.0%
Fraud Training for Managers/Executives	61.2%	12 months	24 months	50.0%
Employee Support Programs	34.6%	9 months	17 months	47.1%
Hotline	70.5%	12 months	18 months	33.3%
Fraud Training for Employees	54.9%	12 months	18 months	33.3%
Dedicated Fraud Department, Function, or Team	53.8%	12 months	18 months	33.3%
Management Review	79.8%	11 months	16 months	31.3%
Independent Audit Committee	82.6%	12 months	16 months	25.0%
Formal Fraud Risk Assessments	44.6%	12 months	16 months	25.0%
Surprise Audits	57.1%	12 months	12 months	0.0%
External Audit of Financial Statements	96.5%	12 months	*	
Internal Audit Department	94.7%	12 months	*	
Management Certification of Financial Statements	91.6%	12 months	*	

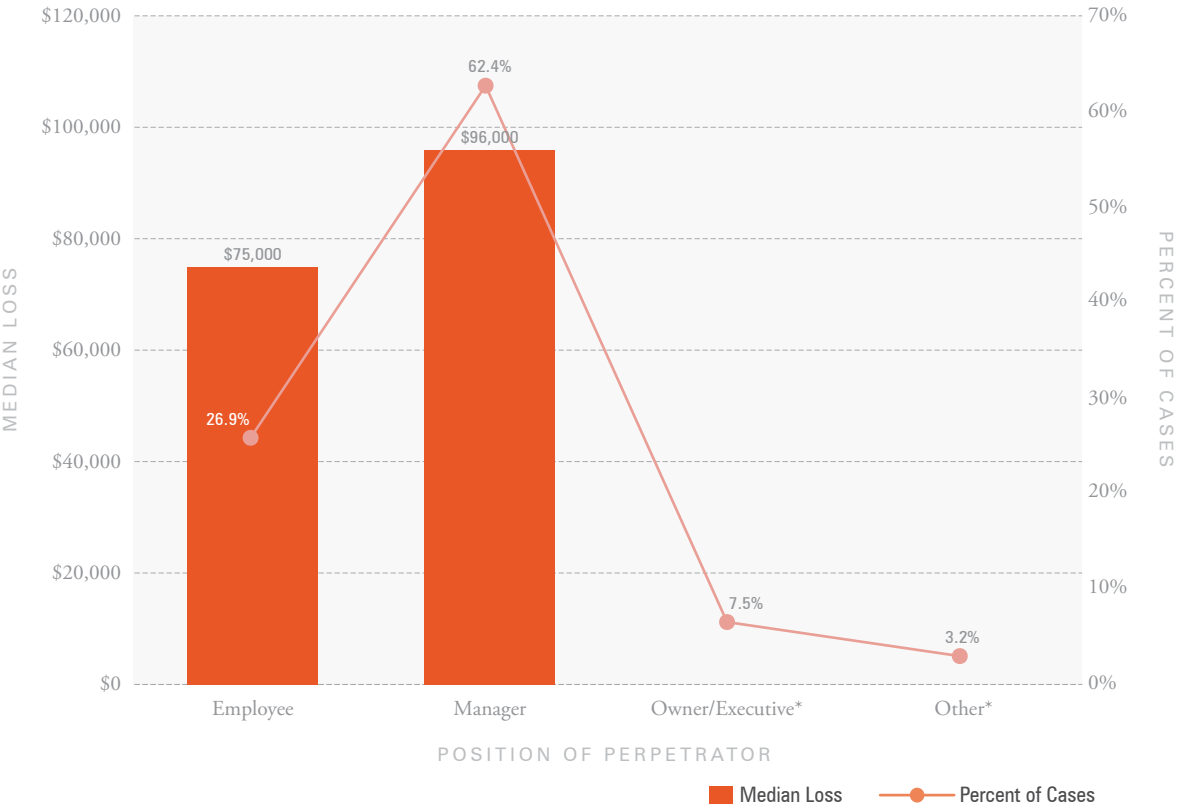
\*Category had insufficient responses for median duration calculation.

**Figure 14:** Primary Internal Control Weakness Observed by CFE



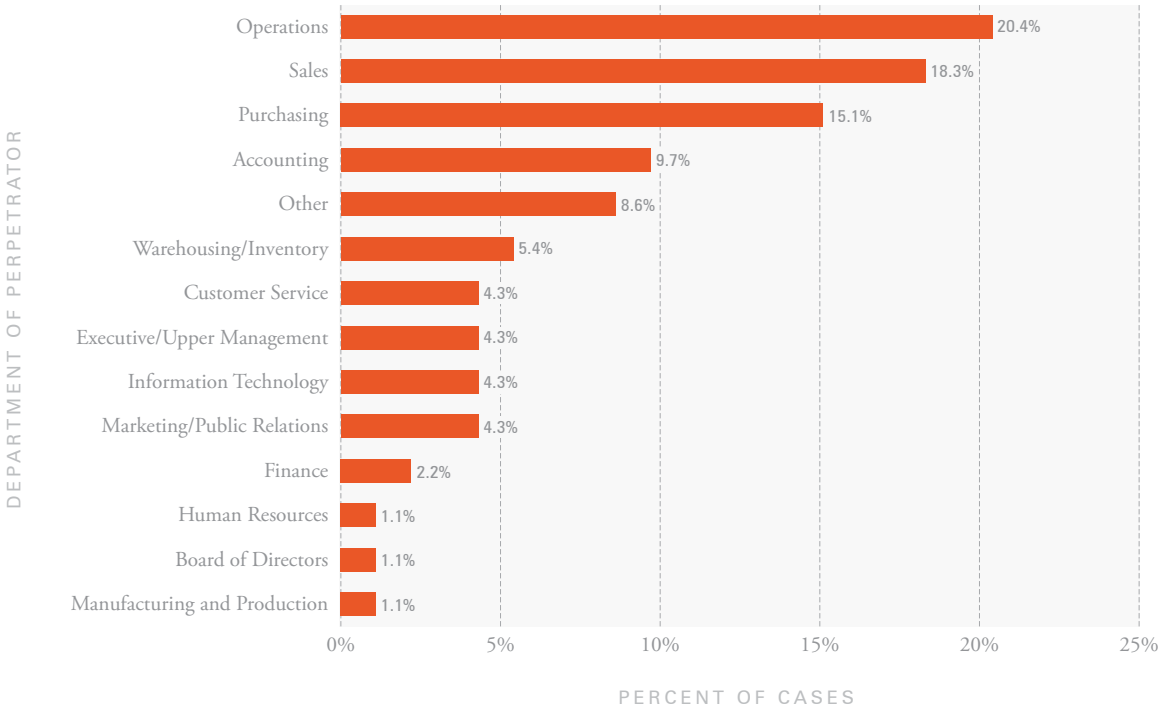
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**Figure 15: Position of Perpetrator—Frequency and Median Loss**



\*Owner/Executive and Other categories had insufficient responses for median loss calculation.

**Figure 16: Department of Perpetrator—Frequency**

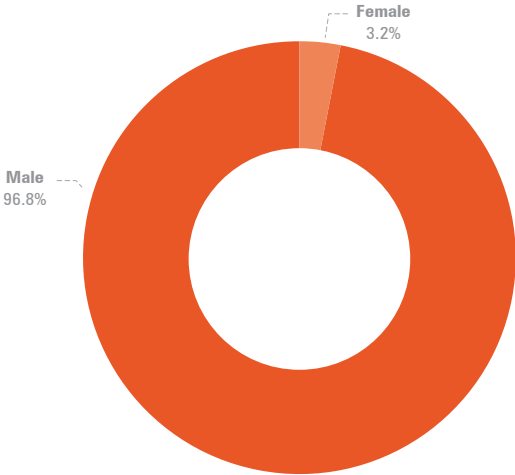


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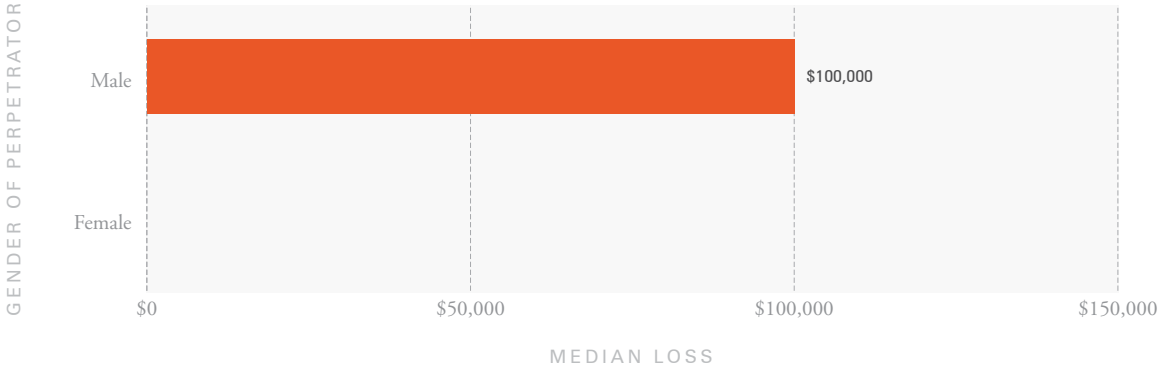


**Figure 17: Gender of Perpetrator—Frequency**

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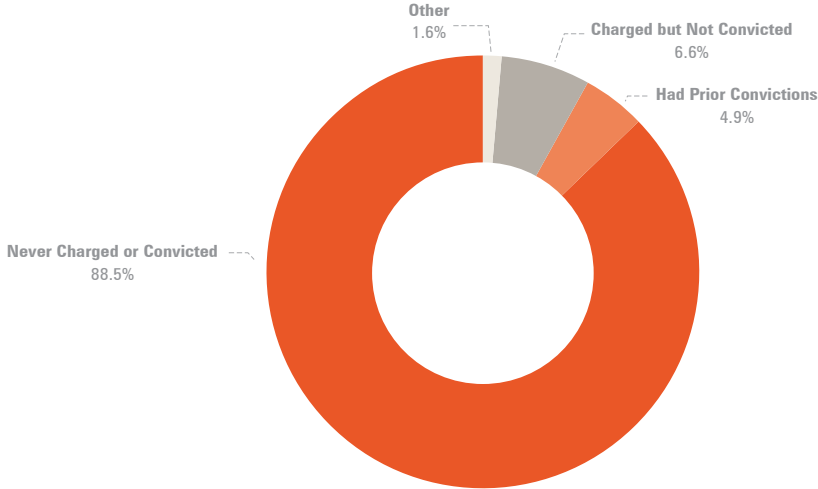
**Figure 18:** Gender of Perpetrator—Median Loss



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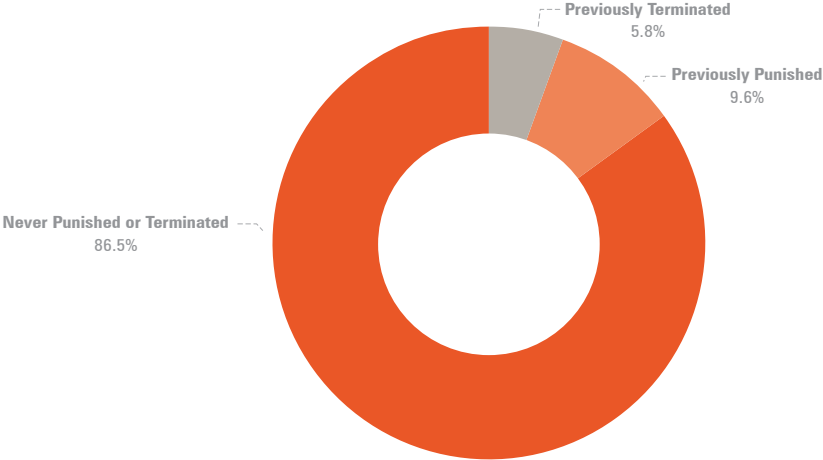
**Figure 19:** Criminal Background of Perpetrator

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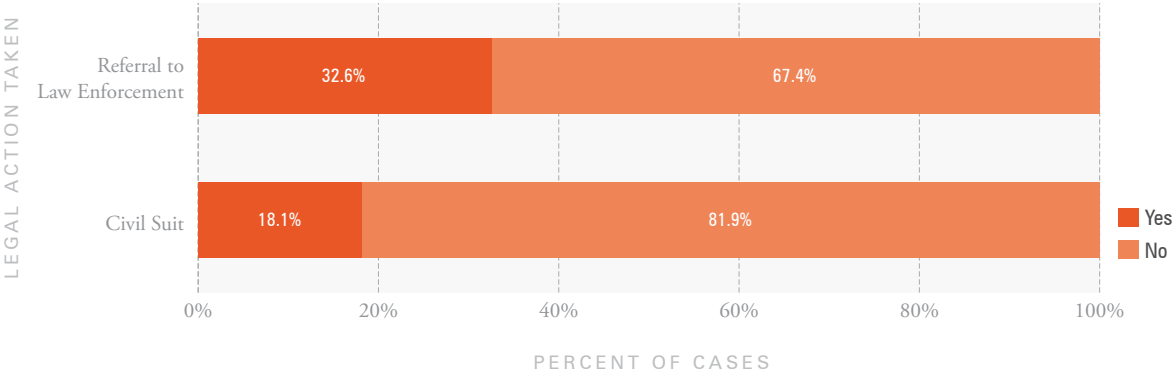


**Figure 20:** Employment Background of Perpetrator

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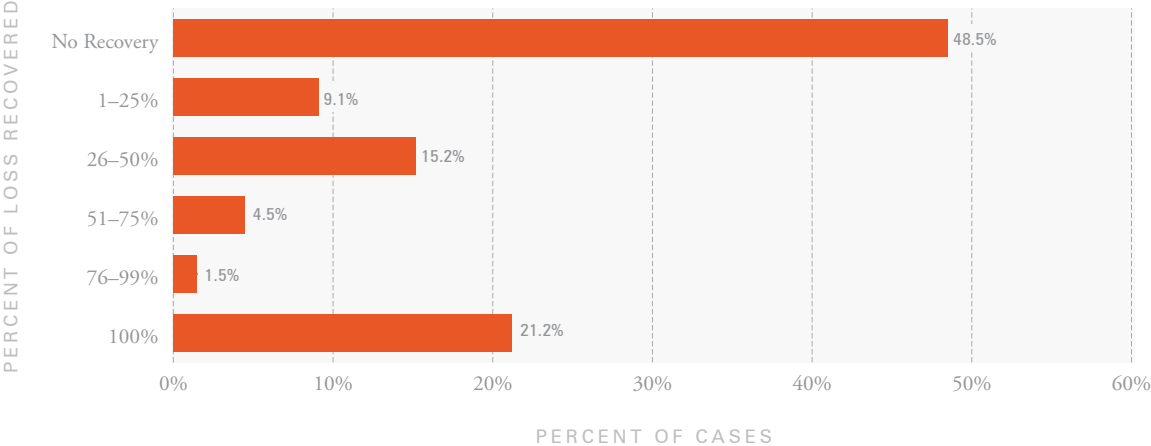


**Figure 21: Cases Resulting in Referral to Law Enforcement or Civil Suit**



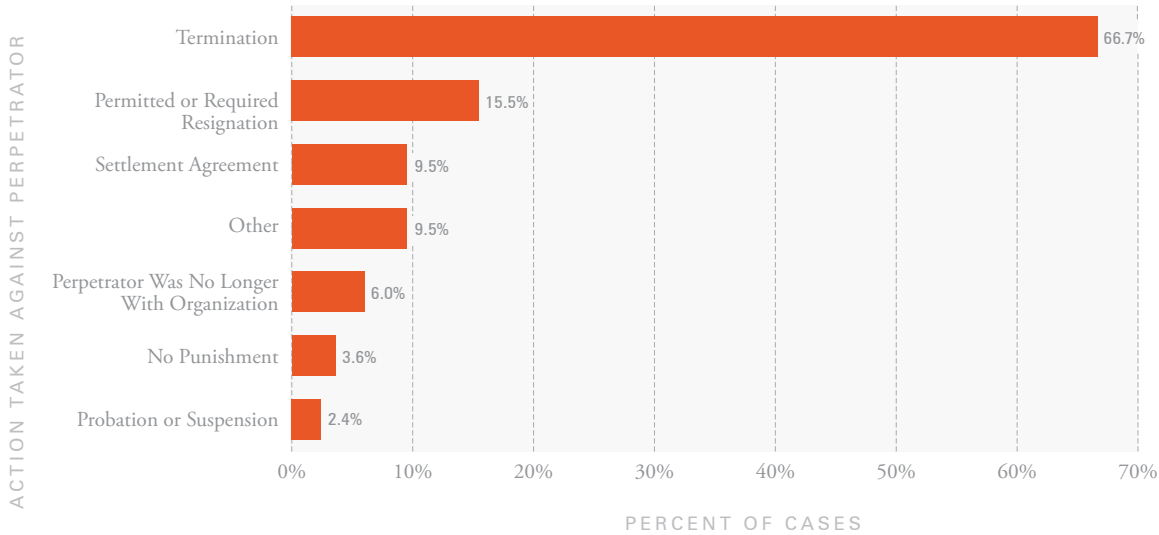
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**Figure 22: Recovery of Victim Organization's Losses**



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**Figure 23: Action Taken Against Perpetrator**



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**Figure 24: Industry of Victim Organizations (Sorted by Median Loss)**

Industry	Number of Cases	Percent of Cases	Median Loss
Technology	12		\$200,000
Banking and Financial Services	17		\$100,000
Manufacturing	17		\$100,000
Other	10		\$73,000

*\*Category had insufficient responses for median duration calculation.*