

Profile of a FRAUDSTER

Data from the ACFE's 2014 Global Fraud Study, *Report to the Nations on Occupational Fraud and Abuse*.

Download the full Report and view interactive graphs at ACFE.com/RTTN.

Our study includes demographic information on more than **1,400** occupational fraudsters from more than **100** countries.

POSITION

The majority of occupational frauds were committed by staff at the employee or managerial level.



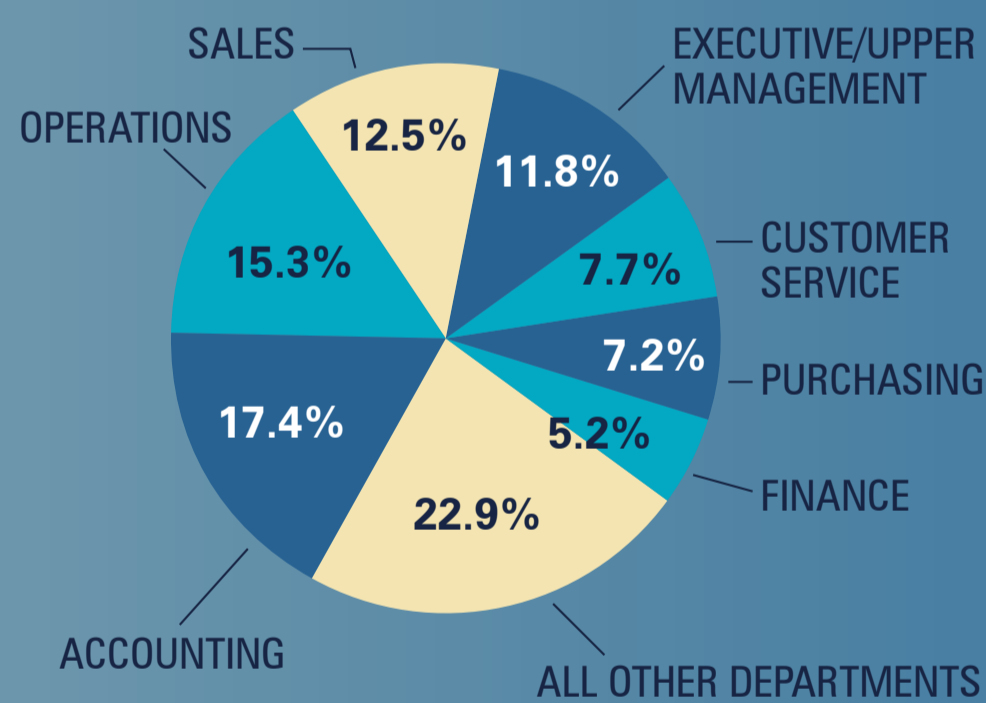
MEDIAN LOSS BY POSITION

The higher the fraudster's level of authority, the greater losses tended to be.



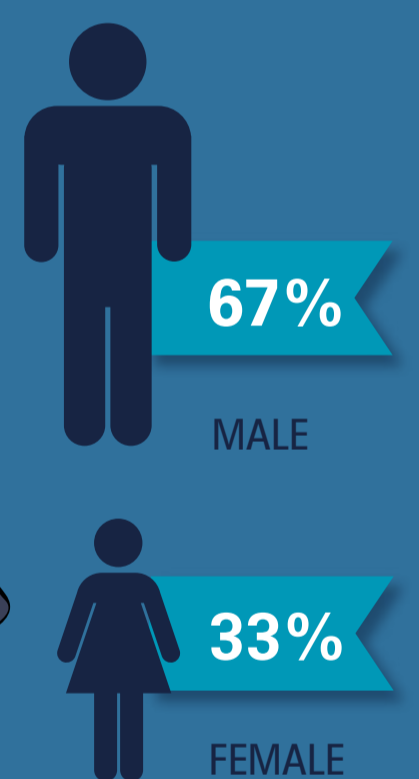
DEPARTMENT

77% of all occupational frauds originated in one of seven organizational departments: accounting, operations, sales, executive/upper management, customer service, purchasing and finance.



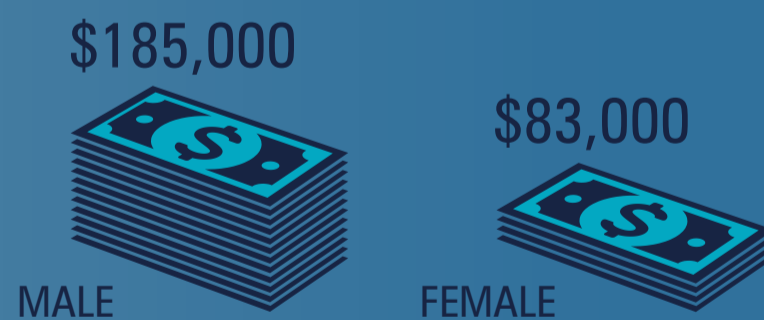
GENDER

Male fraudsters outnumbered females two to one.



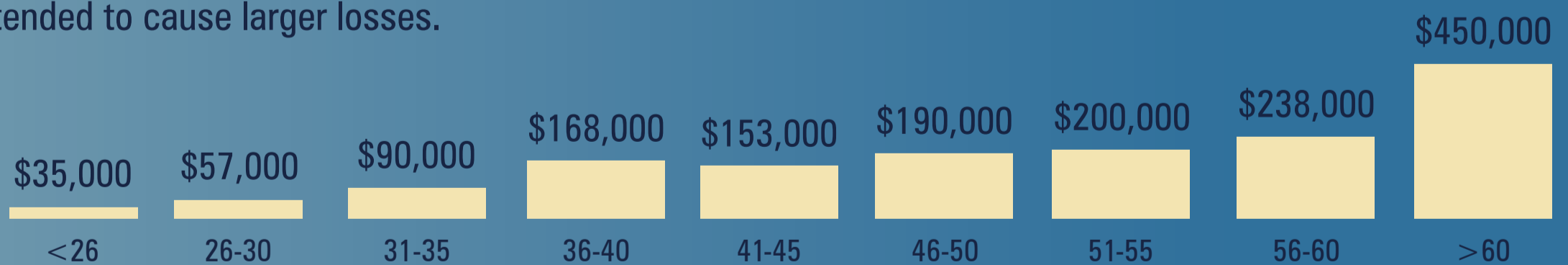
MEDIAN LOSS BY GENDER

Losses attributed to males were **123%** higher than losses caused by females.



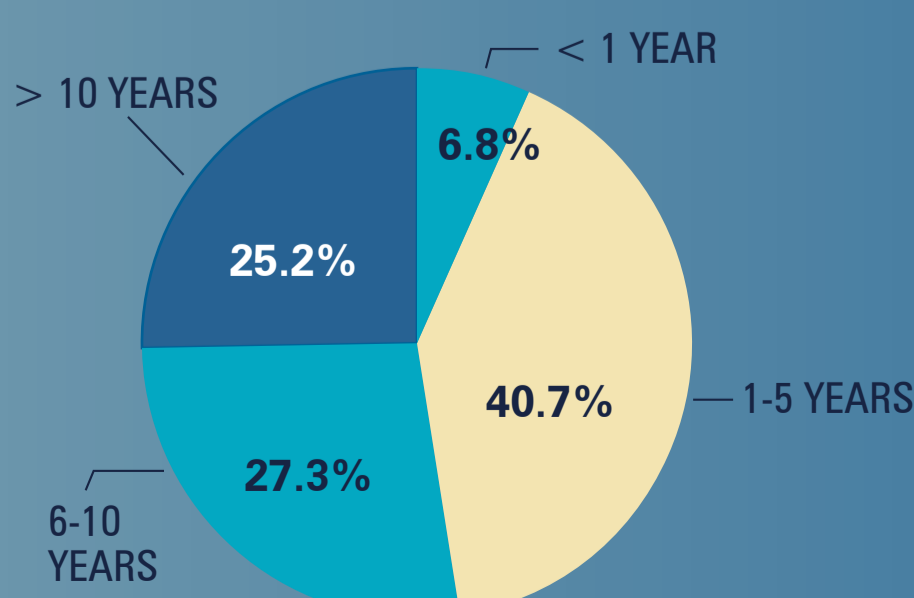
AGE

52% of fraudsters were between 31 and 45 years old, but older fraudsters tended to cause larger losses.



TENURE

7% of perpetrators committed fraud during their first year on the job. **53%** had been with their organizations for more than five years.



MEDIAN LOSS BY TENURE

The longer a fraudster had worked for a company, the more harm he or she was likely to cause.

