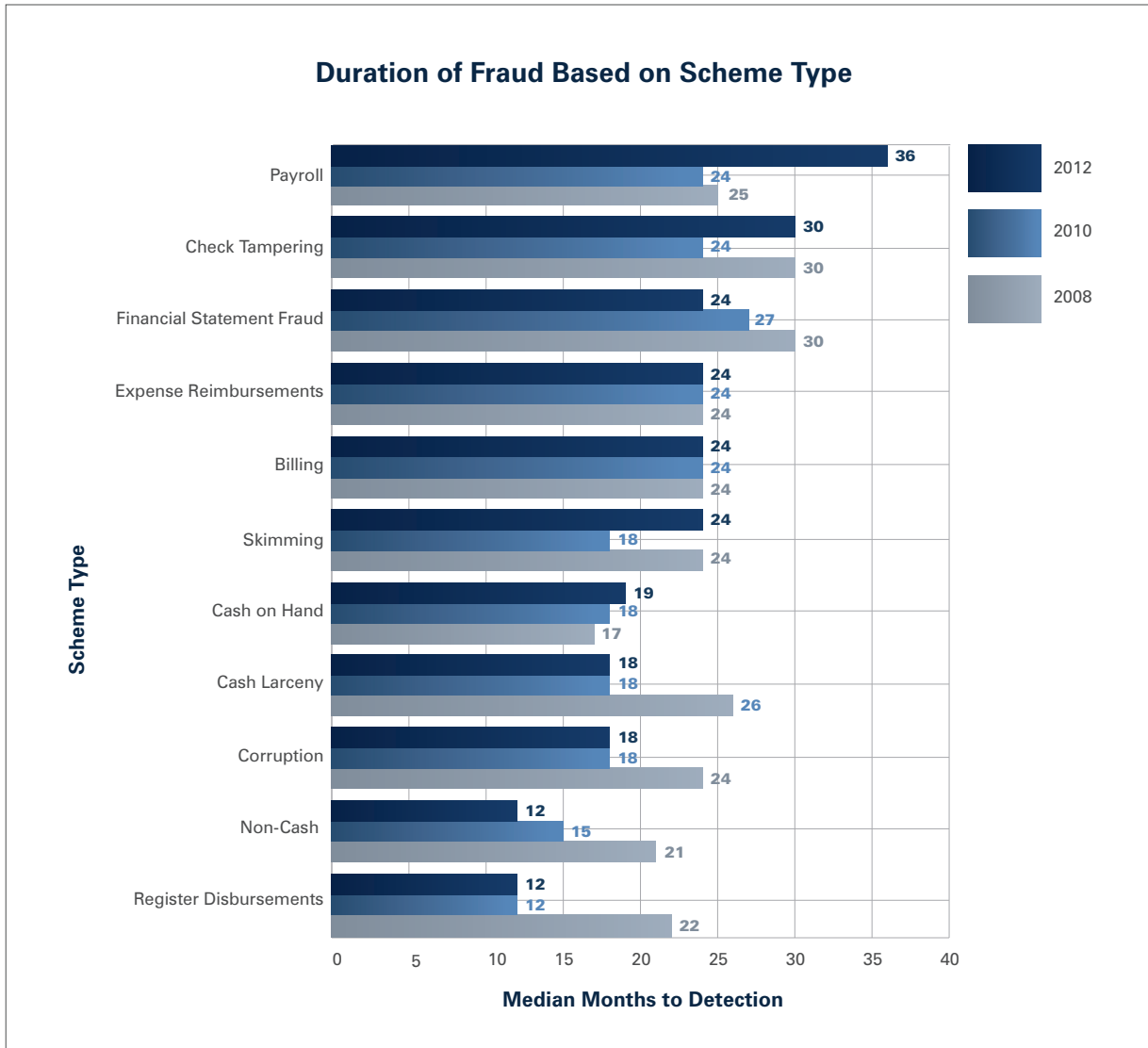


Duration of Fraud Schemes

There is obviously great benefit in detecting fraud schemes as close to their inception as possible, including the ability to limit the financial and reputational damage caused by the crime. Analyzing the duration of the occupational frauds reported to us can provide insight into areas of opportunity for organizations to increase their fraud-detection effectiveness. The median duration — the amount of time from when the fraud first occurred to when it was discovered — for all cases in our study was 18 months. However, the duration of cases in each category of fraud ranged from 12 months (for register disbursement schemes and non-cash schemes) to 36 months (for payroll schemes).



Source: The ACFE's 2012 *Report to the Nations on Occupational Fraud and Abuse*
ACFE.com/RTTN