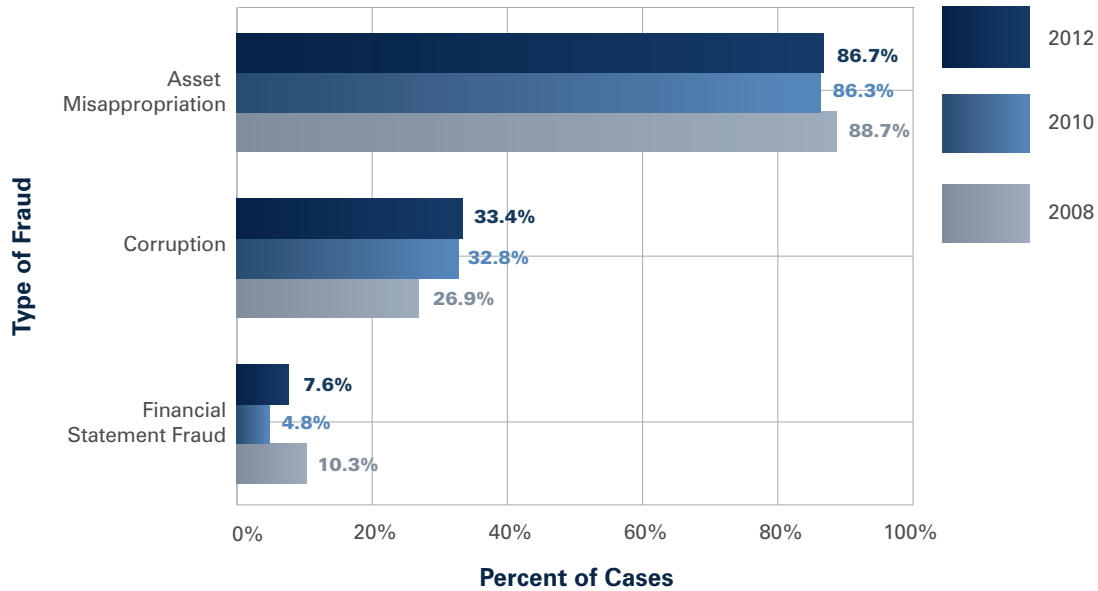
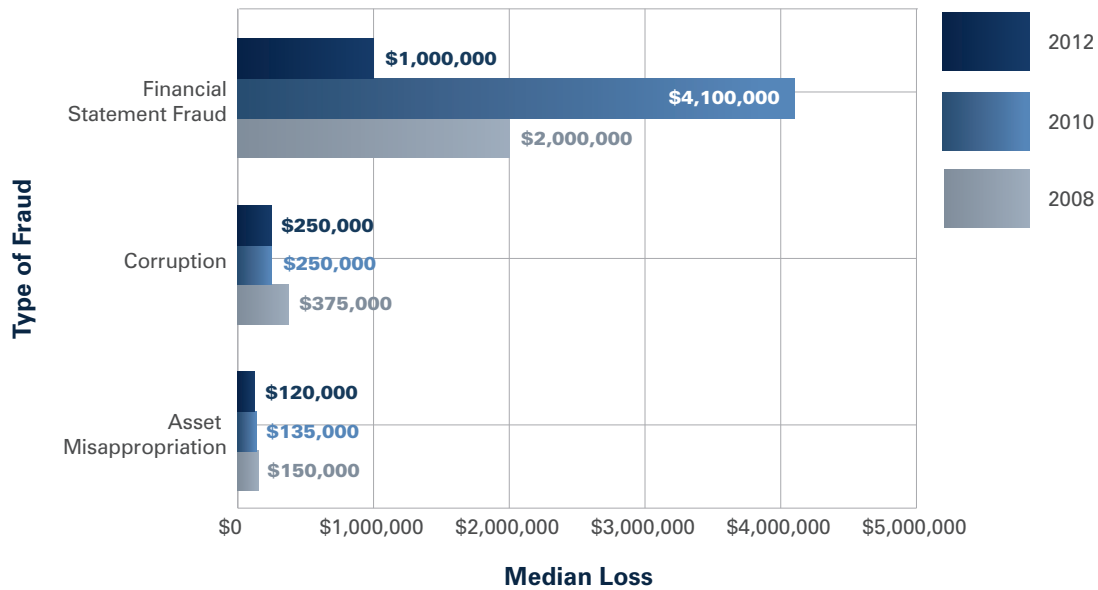


Occupational Frauds by Category — Frequency



Occupational Frauds by Category — Median Loss



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