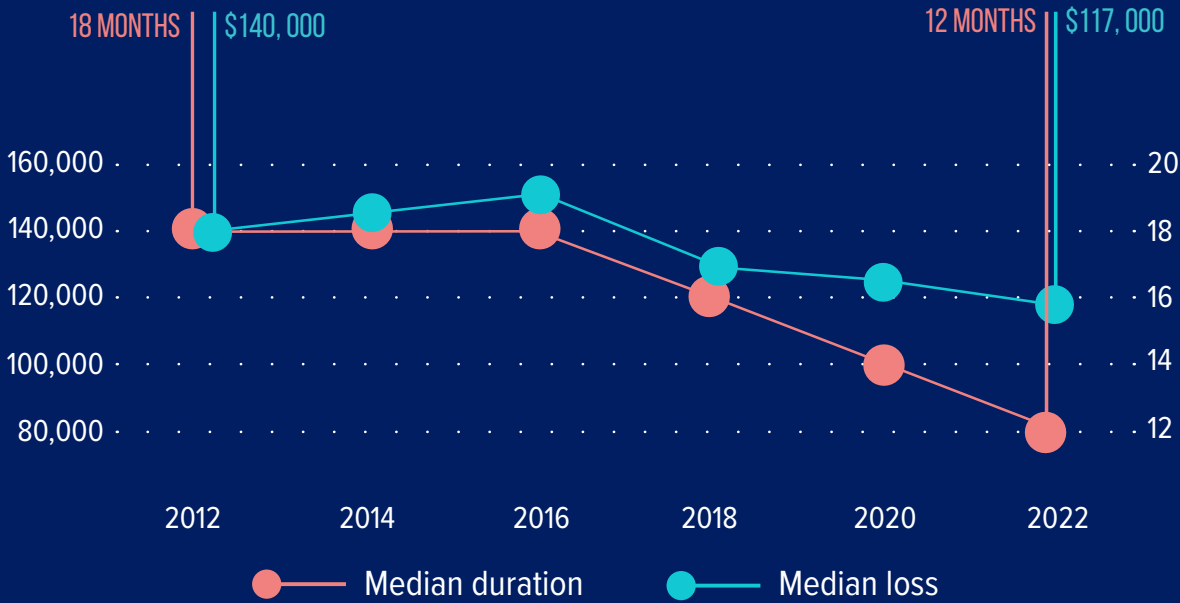


A DECADE OF OCCUPATIONAL FRAUD: TRENDS FROM 2012-2022



Frauds are being caught **FASTER** and causing **SMALLER** losses.

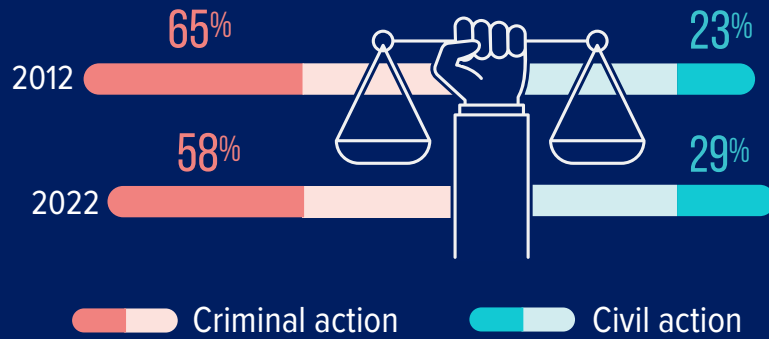
Median losses down

↓16%

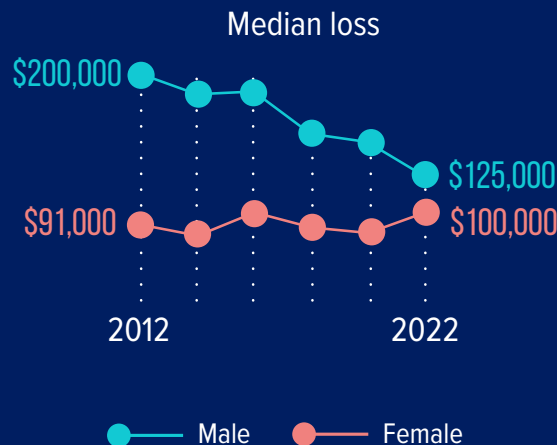
Median duration down

↓33%

Fewer organizations are pursuing **CRIMINAL PROSECUTION**, but more are taking **CIVIL ACTION** against the perpetrator.



MEN are perpetrating an **INCREASING** percentage of **FRAUDS**, but the gap in **LOSSES** has **NARROWED**.



65% ↑ 73%
2012 2022

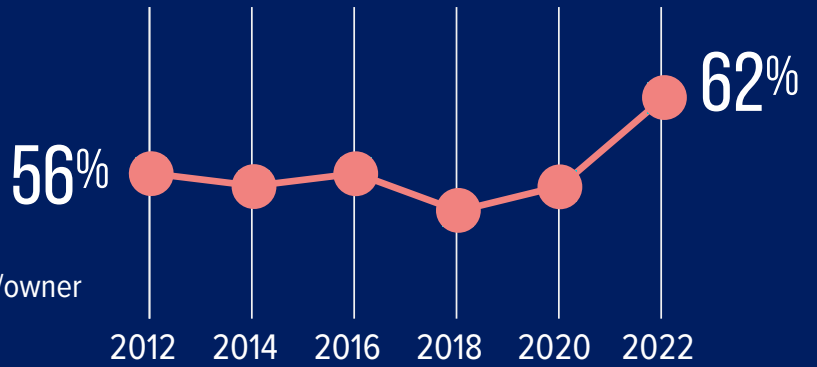


35% ↓ 27%
2012 2022

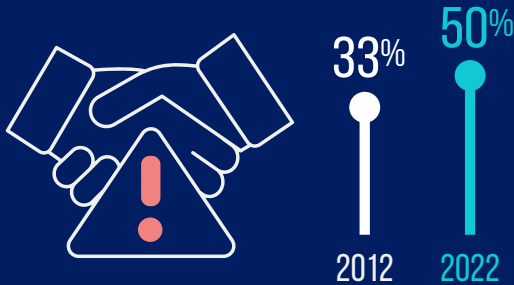
More perpetrators are in roles with **HIGHER LEVELS OF AUTHORITY**



Manager/executive/owner



The percentage of cases involving **CORRUPTION** is on the **RISE**



FRAUDSTERS are **COLLABORATING MORE**



1 Perpetrator



2+ Perpetrators



Implementation rates for 17 of the 18 analyzed anti-fraud controls have

INCREASED OVER THE LAST DECADE



These five have **INCREASED** the most:

	2012	2022	Increase
Hotline	54%	70%	16%
Fraud training for employees	47%	61%	14%
Anti-fraud policy	47%	60%	13%
Fraud training for managers/executives	47%	59%	12%
Formal fraud risk assessments	36%	46%	11%