Examining the methods fraudsters use to conceal their crimes can assist organizations in more effectively detecting and preventing similar schemes moving forward.

### TOP 5 CONCEALMENT METHODS USED BY FRAUDSTERS

- **39%** Created fraudulent physical documents
- **32%** Altered physical documents
- **28%** Created fraudulent electronic documents or files
- **25%** Altered electronic documents or files
- **23%** Destroyed or withheld physical documents

12% of cases did not involve any attempts to conceal the fraud

### EVIDENCE

- **57%** OF CASES involved the creation of fraudulent evidence
- **52%** Altered existing evidence
- **37%** Deleted or destroyed evidence
- **38%** OF CASES involved concealment methods affecting BOTH physical and electronic evidence.
  - Both physical and electronic evidence: 38%
  - Electronic evidence: 22%
  - Physical evidence: 18%

### CONCEALMENT BY POSITION

- **48%** of executive-level perpetrators DESTROYED evidence.
- **61%** of managers CREATED fraudulent evidence.