

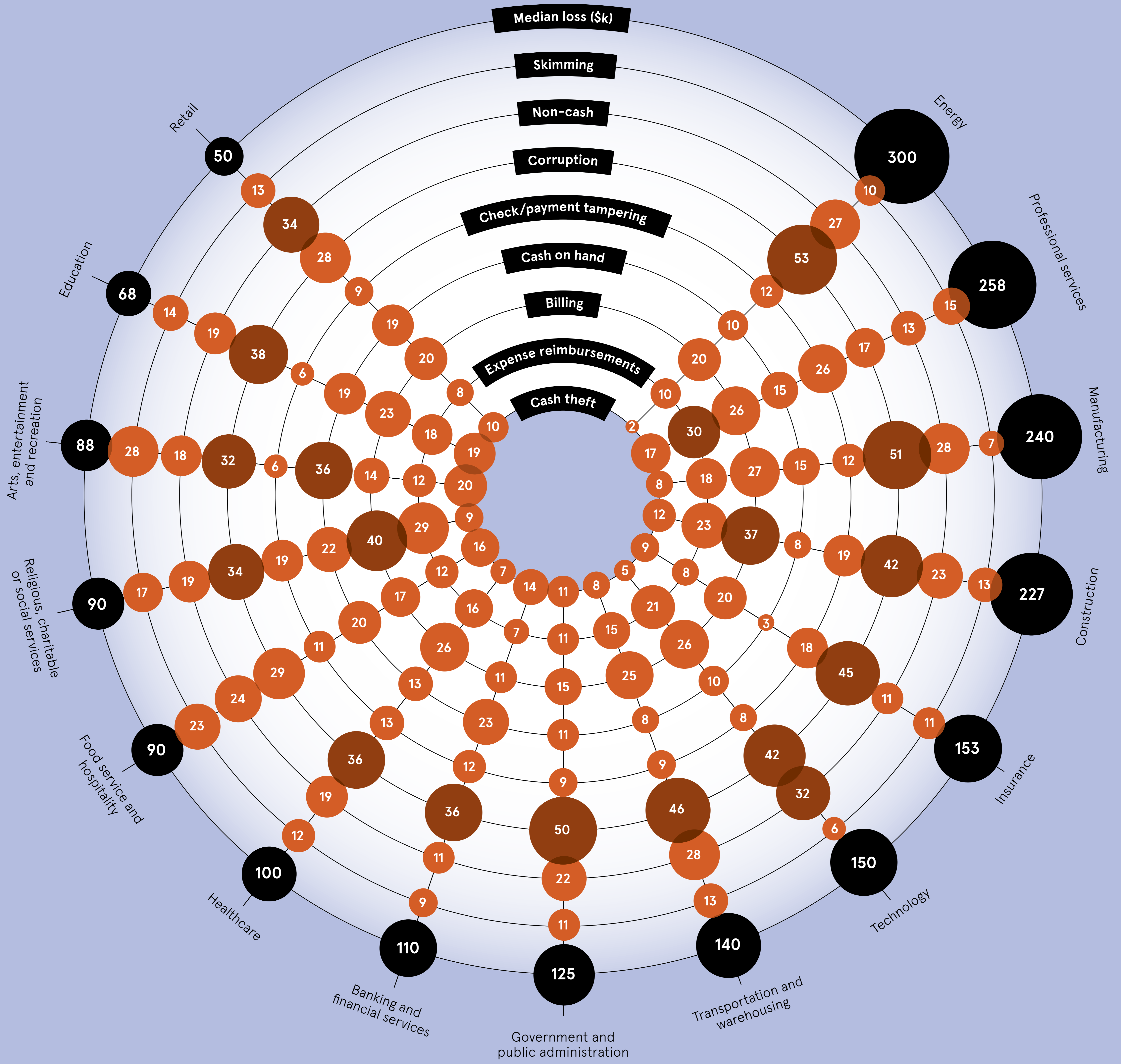
ILLEGAL INSIDERS

According to the latest research, occupational or internal fraud is more often than not perpetrated by a man in a position of authority who is out for personal gain through the deliberate misuse of a company's resources or assets. Exploring the data associated with this type of crime can help organisations understand the patterns to look out for and the common characteristics of a typical offender

Most common occupational fraud schemes by industry

Based on more than 2,000 cases of occupational fraud worldwide; least common frauds such as financial statement fraud, payroll fraud and register disbursements have been omitted

◆ Percentage of cases ◆ Median loss (\$k)

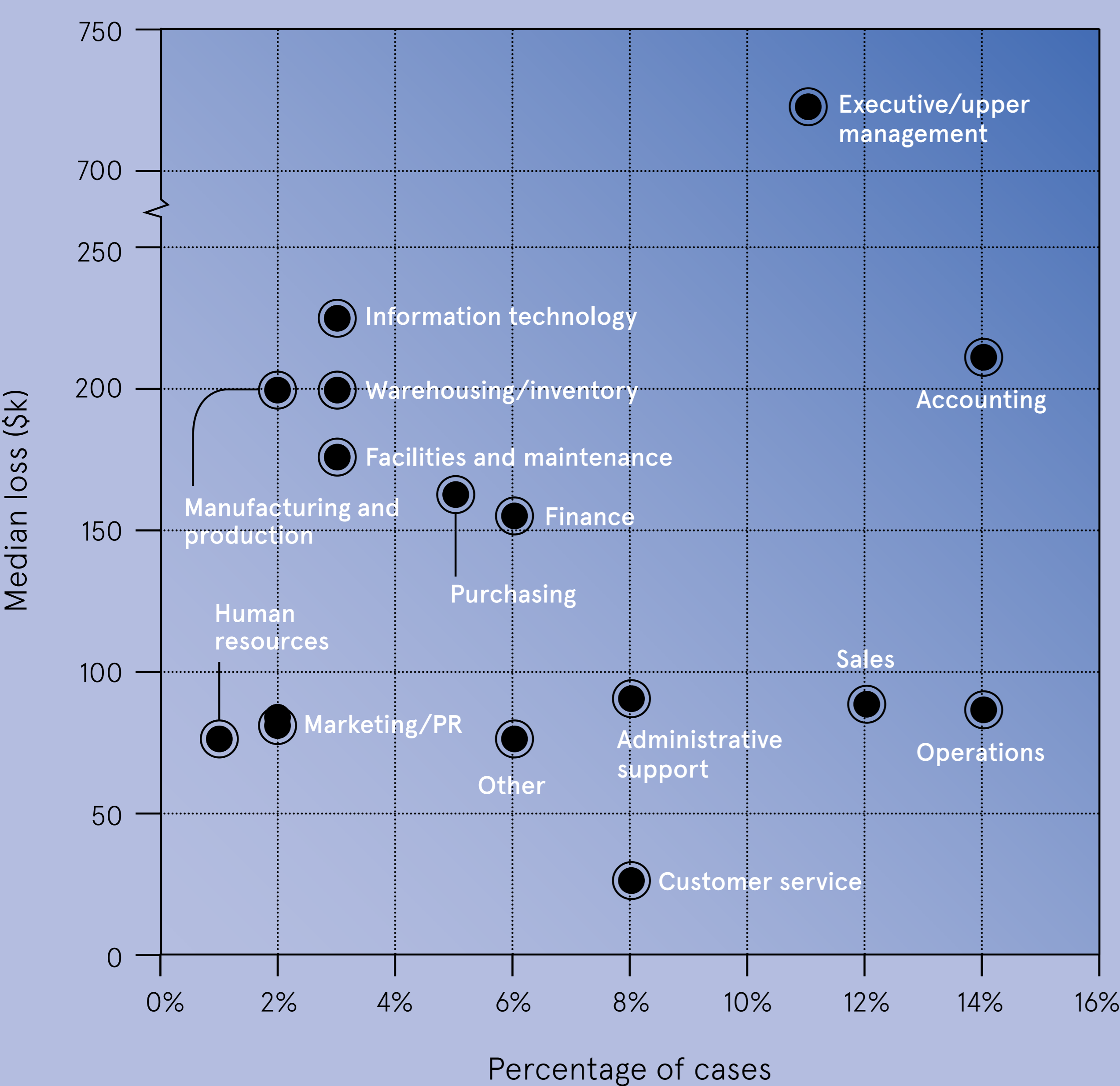


52% of all reported frauds over the past 24 months were cases of internal fraud, up from 46 per cent in 2016

\$90k average loss for organisations as a result of occupational fraud

Global Economic Crime and Fraud Survey 2018, PwC

Departments that pose the greatest risk for occupational fraud



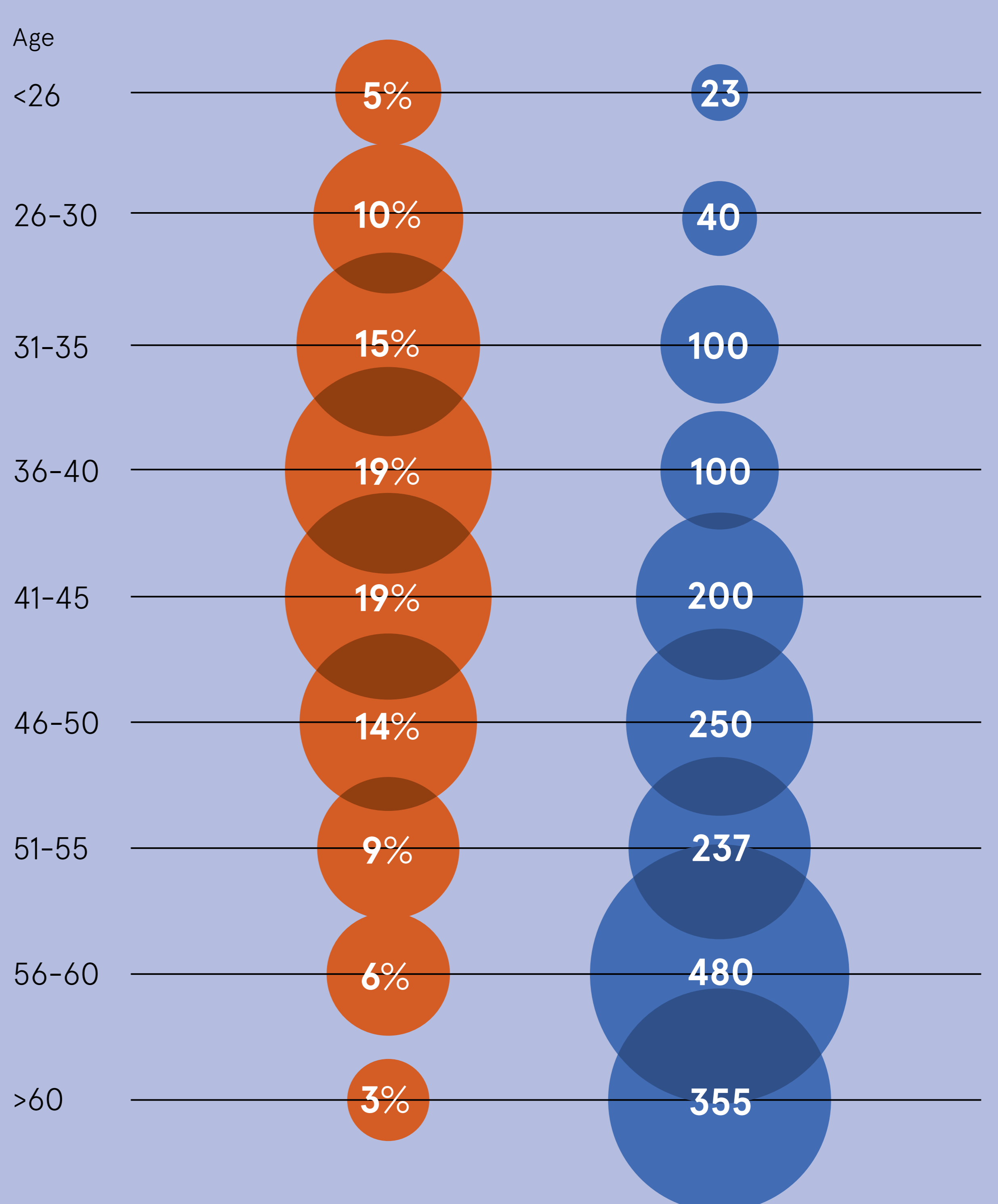
Occupational fraudsters by gender

◆ Female ◆ Male ◆ Median loss

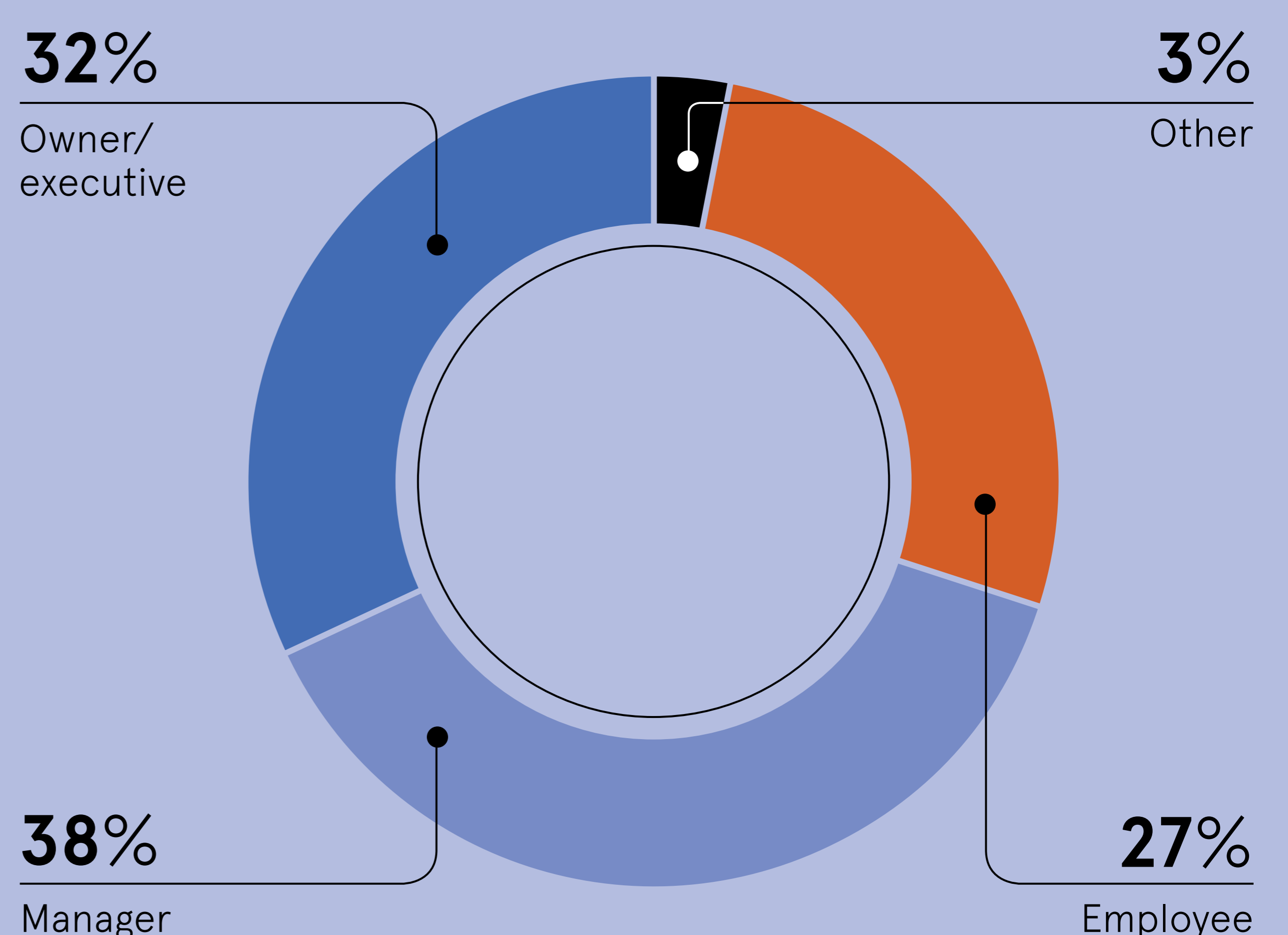


Occupational fraudsters by age

◆ Percentage of cases ◆ Median loss (\$k)



Occupational fraudsters by seniority



2018 Report to the Nations, Association of Certified Fraud Examiners
Based on more than 2,000 cases of occupational fraud worldwide