## **HOW DO PERPETRATORS CONCEAL THEIR FRAUDS?**

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



Created fraudulent physical documents



Altered physical documents



Created fraudulent electronic documents or files



Altered electronic documents or files

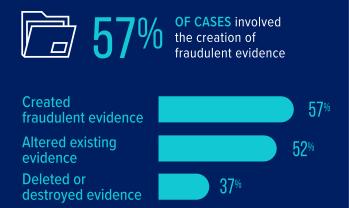


Destroyed or withheld physical documents



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

## **EVIDENCE**



**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**



of executive-level perpetrators **DESTROYED** evidence.



of managers **CREATED** fraudulent evidence.