

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



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



38% OF CASES involved concealment methods affecting BOTH physical and electronic evidence.



CONCEALMENT BY POSITION



48% of executive-level perpetrators **DESTROYED** evidence.



61% of managers **CREATED** fraudulent evidence.