

# 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

Created fraudulent evidence



Altered existing evidence



Deleted or destroyed evidence



38%

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

Both physical and electronic evidence



Electronic evidence



Physical evidence



## CONCEALMENT BY POSITION



48%

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



61%

of managers **CREATED** fraudulent evidence.