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

### 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: 57%
  - Altered existing evidence: 52%
  - Deleted or destroyed evidence: 37%

- **38% of cases** involved concealment methods acting **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.