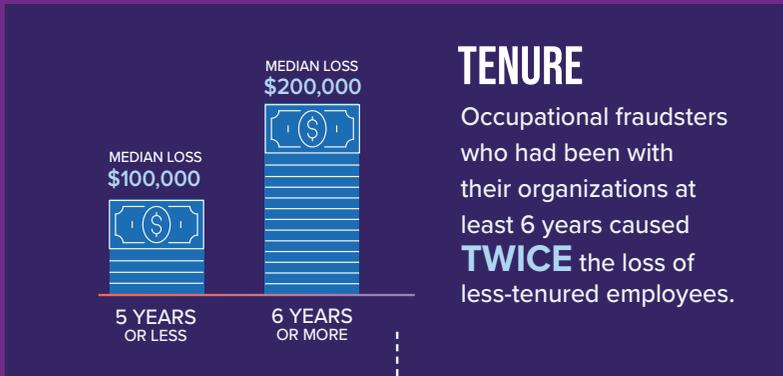


Profile of a Fraudster

Our study includes perpetrator data from more than 2,000 fraud cases, which can help organizations assess fraud risk in their own workforces.



HIGH-RISK DEPARTMENTS

More than three-fourths of all occupational frauds were committed by employees from these 8 business units:

Operations	15%
Accounting	14%
Executive/upper management	12%
Sales	11%
Customer service	9%
Administrative support	6%
Finance	5%
Purchasing	5%