

## CONCEALMENT OF OCCUPATIONAL FRAUD

After fraud perpetrators commit their schemes, they typically take steps to conceal the evidence of their crimes. Understanding the most common methods fraudsters use to conceal their crimes can help organizations improve their prevention and detection efforts. As shown in Figure 10, 11% of cases did not involve any concealment method. Of the 89% of cases that did include some proactive concealment, the most common methods were creating fraudulent physical documents (41% of cases) or altering physical documents (37% of cases). These results indicate that even as many transactions have moved to digital formats, physical evidence is still an important part of fraud prevention, detection, and investigation.

**FIG. 10 HOW DO OCCUPATIONAL FRAUDSTERS CONCEAL THEIR SCHEMES?**

