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
- **52%** Altered existing evidence
- **37%** Deleted or destroyed evidence
- **38%** of cases involved concealment methods affecting 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.